

Hamp  
52.07  
75  
433

# ANNUAL REPORTS

## Town Of



## ROLLINSFORD, NEW HAMPSHIRE

**For The Year Ending December 31, 1983**

**Cover Photo - Salmon Falls River**

ROLLINSFORD, NEW HAMPSHIRE  
LIBRARY

## DATES TO REMEMBER

### 1984

|             |   |
|-------------|---|
| January 1   | Fiscal year begins.   |
| March 6     | Annual School Meeting.  |
| March 13    | Annual Town Meeting.  |
| April 1     | All property, Real and Personal, assessed to owner this date.   |
| April 15    | <ol style="list-style-type: none"> <li>1. Last day for property owners to file property inventories, RSA 77:14, (subject to 1% fine, no less than \$10, no more than \$50.)</li> <li>2. Last day for veterans to file for Service Credit. Applies only to those who have not previously applied in Rollinsford.</li> <li>3. Last day for filing for Elderly Exemptions.</li> <li>4. Last day to file for Current Use Assessment.</li> </ol> |
| May 1       | Last day to license dogs.   |
| June 1      | Property taxes billed in May due by this date.  |
| June 10     | Selectmen must issue warrant to Police to collect all fees or kill all unlicensed dogs by this date.  |
| December 1  | Last day to pay 1982 property taxes billed in November 1983, without penalty.   |
| December 31 | Fiscal year ends.   |

## TELEPHONE NUMBERS

### EMERGENCY TELEPHONE NUMBERS

|                          |          |
|--------------------------|----------|
| Fire Department          | 742-2779 |
| Police Department        | 742-2724 |
| So. Berwick Rescue Squad | 384-2222 |

### BUSINESS TELEPHONE NUMBERS

|                                 |          |
|---------------------------------|----------|
| Selectmen's Office              | 742-2510 |
| Town Clerk/Tax Collector Office | 742-2510 |
| Health Officer                  | 742-2510 |
| Rollinsford Grade School        | 742-2351 |
| School Cafeteria                | 749-3005 |
| Supt. of Schools                | 742-4233 |
| Sewage Treatment Plant          | 742-8124 |

## MEETINGS

|                         |                                    |
|-------------------------|------------------------------------|
| Selectmen               | Every other Saturday, 9 A.M.       |
| Planning Board          | First Wednesday of the month       |
| Board of Adjustment     | Call on the Chairman               |
| Conservation Commission | Fourth Monday of the month, 7 P.M. |

|                   |                              |
|-------------------|------------------------------|
| <b>DUMP HOURS</b> | Wednesday, 7 A.M. to 12 Noon |
|                   | Saturday, 9 A.M. to 1 P.M.   |

## **HENRIETTA DAVIS**



Born September 6, 1886 in Manchester, NH

Resided in Rollinsford since 1929

Mrs. Davis still lives in the house she moved into on Clement Road in 1929. She keeps herself busy caning chairs and braiding rugs, and still uses the coal and wood stove that was purchased in 1895. She still maintains her own home, with a little help from neighbors and friends.

---

## **PAUL E. HANSON**

**1914 - 1984**

**IN MEMORIAM**

Past President of the Salmon Falls River Fish and Game Club, Director of the Salmon Falls River Watershed Inc., a hunter safety instructor, Health Officer for the town of Rollinsford, a member of the Rollinsford Sewer Commission and the Parks and Playgrounds Committee, Caretaker at the local Landfill area, Chairman of the Conservation Commission, Tree Warden, and long time resident of Rollinsford.

# INDEX

|   |                    |
|---|--------------------|
| Dates to Remember 1984                                      | Inside Front Cover |
| Telephone Numbers   | Inside Front Cover |
| Dedication  | 1                  |
| Selectmen's Report  | 3                  |
| Town Officials and Boards                                   | 5                  |
| Warrant for Rollinsford Town Meeting - 1984                 | 9                  |
| 1983 Comparative Statement of Appropriations & Expenditures |                    |
| & Proposed Budget for 1984                                  | 12                 |
| Revenues - Actual and Estimated                             | 13                 |
| Detailed Statement of Payments                              | 14                 |
| Cemetery Operations 1983                                    | 22                 |
| Statement of Long Term Indebtedness                         | 23                 |
| Summary of 1983 Appropriations & Expenditures               | 24                 |
| Property Taxes Assessed in Rollinsford for the Year 1983    | 27                 |
| Summary of Inventory and Tax Analysis                       | 43                 |
| Treasurer's Report  | 43                 |
| Trust Funds   | 45                 |
| Tax Collector's Report                                      | 46                 |
| Summary of Tax Sales Accounts                               | 47                 |
| Town Clerk's Report   | 47                 |
| Police Department Report                                    | 48                 |
| Fire Department Report                                      | 48                 |
| Planning Board Report                                       | 49                 |
| Library Board of Trustees                                   | 50                 |
| Conservation Commission Report                              | 51                 |
| Tri-Area Visiting Nurse Association                         | 52                 |
| Report of the Lamprey Regional Solid Waste Coop             | 52                 |
| General Fund - Balance Sheet                                | 53                 |
| Salmon Falls Village Water District Report                  | 54                 |
| Rollinsford Sewer District Report                           | 56                 |
| School District: Proposed School Warrant                    | 60                 |
| 1984-1985 Budget Development                                | 61                 |
| Proposed Budget 1984-85                                     | 63                 |
| Minutes of School District Meeting                          | 69                 |
| Report of School Study Committee                            | 70                 |
| Officers and Staff  | 76                 |
| Report of Superintendent's Salary                           | 77                 |
| Accountants and Auditors Report                             | 78                 |
| Registered Births   | 81                 |
| Registered Marriages  | 82                 |
| Registered Deaths   | 83                 |
| Minutes of Annual Town Meeting                              | 84                 |

## SELECTMEN'S REPORT

In the five year period between 1978 and 1983, the Rollinsford tax rate increased from \$27.80 to \$42.80 per \$1,000 of valuation. The graph on tax rates included in the back of this Town Report indicates that during this period the county tax rate increased 86%, the school, 55% and the town, 37.6%. The higher rates of increase for the county and school are due, in part, to mandated federal and state spending of which local officials have no control. Many people tell us that taxes are too high, and we fully agree, but, few people seem ready to accept spending constraints for their special interest.

Since Rollinsford reevaluated its property in 1977, our assessment ratio (assessed property value divided by sale price of property) has declined to 55%. When the State and County estimates the 100% market value of Rollinsford property for purposes of revenue distribution and assignment of county and school union expenses, the estimated market value of property in Rollinsford is calculated by dividing the assessed value of property by the assessment ratio. If sales do not accurately represent the average market value of property in town, the assessment ratio and the total estimated property value in town can be overestimated. An overestimation of market value will result in overcharges for county and school union taxes, and reductions in state revenue distribution which are determined by formulas based, in part, on estimated equalized market value in Rollinsford. Consequently, the correct assessment of property values is a critical factor influencing revenues and tax transfers assigned to the Town.

If the true assessment ratio is actually about 5% higher than the 55% figure assigned by the State, we estimate that Rollinsford is overpaying its share of county taxes about \$9,000, overpaying school union expenses about \$2,400 and loses \$5,000 or more of state revenue. Furthermore, at 55% of market value, the \$5,000 elderly exemption is really equivalent to an exemption of \$909 at market value. When all these losses are taken into consideration, it appears that Rollinsford may have a revenue shortfall of nearly \$25,000 or the equivalent of \$1 on the tax rate. For these reasons, the Board of Selectmen has proposed that the property in town be equalized to put assessments back to 100% of fair market value. The cost of this proposal is \$12,000, as requested in Article XIII of this year's warrant.

Phase V of the Street and Road Reconstruction program resulted in the resurfacing of Locust Street, Clement Road, Silver Lane and part of General John Sullivan Way. The sidewalk along Main Street, from the Town Hall to Locust Street, and Locust Street down to the school were also resurfaced. In an effort to resurface a large area with our limited funds, a shim layer of road asphalt was applied to the streets. While this results in a somewhat rougher surface, the cost per linear foot of street surface is considerably less. This year Phase VI of the road resurfacing program will continue. Streets needing work and under consideration are the following: Washington Street, Mechanic Street, Pleasant Street, Church Street, Pine Street, Pinch Hill Road, Highland Ave., Berwick Street and Kelwyn Drive. To continue the upgrading of the Main Street Sidewalk, the section between Locust and Prospect Streets is also being considered.

The \$48,903.79 budgeted for solid waste disposal in 1984 represents a 14.6% increase. A \$1 per ton increase in the tipping fee at the Durham Waste Plant and an increase of 72 tons of waste are responsible for this rise. Garbage and waste collection cost will increase by \$3,000 or 16.8%. The cost of waste collection using town employees and equipment will be reevaluated this year in anticipation of a request for another large increase in 1985.

Voters are being asked to rescind the adjusted elderly exemption that was adopted last year. This exemption increased the property exemption from \$170,000 in 1982 to \$470,000 in 1983. The increased exemption shifted \$12,840 in taxes to other taxpayers by causing the tax rate to increase 50 cents per \$1,000 of valuation. This article in this year's warrant was by petition.

The Board of Selectmen has asked the Strafford Regional Planning Commission to prepare a grant request for funds that are available to finance feasibility studies for in-

dustrial development. Although Rollinsford has a large industrial area designated north of the B & M Railroad track, no development has occurred due to lack of road access, sewer and water facilities. If the Planning funds were received, we will be able to determine the cost required to develop that or other possible industrial sites in Rollinsford.

The demand for building sites in Rollinsford increased significantly in 1984 as mortgage rates declined slightly and building activity resumed in the Seacoast area. Hannaford Bros. and Shaw's started shopping complexes along "Dover's Miracle Mile" that extend across the town line in Rollinsford. These developments should add about \$800,000 to Rollinsford's tax base. In 1984, the Wentworth-Douglass Hospital will begin a major building program that will utilize land in town and influence future development in the northwest area of Rollinsford. In anticipation of future growth pressures, the Planning Board has begun efforts to update the Town's Master Plan. Citizens interested in the future direction of growth and development in the town are encouraged to join a citizen's Study Task Force that will be established to assist in the review and update of our Master Plan. Anyone interested in volunteering for this task force is encouraged to contact the Chairman of the Planning Board or the Board of Selectmen. This will be your opportunity to influence the future of your town.

Our computer finally arrived in September and already we wonder how we ever managed without it. The Minolta Copier the Town purchased last year has worked like a charm all year and has not cost one penny in maintenance. These two pieces of equipment have certainly lightened the work in the Selectmen's Office, the Town Office and the Police Department.

As you can see the year 1983 has been a very busy one for the Selectmen, as well as all Departments, Boards and Commissions. This year, members of the Planning Board and the Zoning Board of Adjustment deserve an extra Thank you. All volunteers, these two Boards have spent hours involved in the development projects, subdivisions and variances processed in 1983.

We thank all our Boards, Commissions and Committees. Without them our workload would be much heavier. We thank also the members of our Police Department, Fire Department and Highway Department for helping us make this past year a very good one.

Respectfully submitted,  
Grace L. Joncas, Chairman  
Board of Selectmen

## TOWN OFFICIALS AND BOARDS

|  | TERM EXPIRES |
|--|--------------|
| <b>SELECTMEN AND OVERSEERS OF THE POOR</b> |              |
| Grace L. Joncas, Chairman                  | 1984         |
| Edmund F. Jansen, Jr.                      | 1985         |
| Joseph R. Lauze                            | 1986         |
| <b>TOWN CLERK</b>                          |              |
| Elaine Roberge                             | 1985         |
| <b>TOWN TREASURER</b>                      |              |
| Gerald Boothby                             | 1984         |
| <b>CHIEF OF THE FIRE DEPARTMENT</b>        |              |
| Ronald E. Brown                            | 1984         |
| <b>REPRESENTATIVE TO THE GENERAL COURT</b> |              |
| Albert Dionne                              | 1984         |
| <b>SUPERVISORS OF THE CHECKLIST</b>        |              |
| Julie Dixon                                | 1984         |
| Doris Gibbas                               | 1986         |
| Jacquelyn Jacobson                         | 1988         |
| <b>MODERATOR</b>                           |              |
| Joseph E. Caouette                         | 1984         |
| <b>BUDGET COMMITTEE</b>                    |              |
| Gary B. Mitchell                           | 1984         |
| Robert Weston, Chairman                    | 1984         |
| Alphonse Poirier                           | 1984         |
| Gerald Boothby                             | 1985         |
| Paul Turgeon                               | 1985         |
| Lillian Dodier                             | 1985         |
| Clement Michaud                            | 1986         |
| Albert O. Viel                             | 1986         |
| Kenneth Bolduc                             | 1986         |
| <b>TRUSTEES OF TRUST FUNDS</b>             |              |
| Eugene Berube                              | 1986         |
| Joseph Porter                              | 1986         |
| Fred Green                                 | 1986         |
| <b>TRUSTEES OF LIBRARY TRUST</b>           |              |
| Kathleen McAllister Vaughan                | 1984         |
| Barbara A. Hopkins                         | 1985         |
| John Sorice, Chairman                      | 1986         |

## APPOINTED OFFICIALS BY SELECTMEN

|                        |      |
|------------------------|------|
| <b>CHIEF OF POLICE</b> |      |
| Jon C. Schmitter       | 1984 |

|                       | TERM EXPIRES |
|-----------------------|--------------|
| <b>ROAD AGENT</b>     |              |
| Robert Chagnon        | 1984         |
| <b>TAX COLLECTOR</b>  |              |
| Elaine Roberge        | 1984         |
| <b>HEALTH OFFICER</b> |              |
| Paul Hanson*          | 1984         |
| Lillian Dodier        |              |
| *Deceased             |              |

## APPOINTED BOARDS BY SELECTMEN

### PLANNING BOARD

|                            |            |
|----------------------------|------------|
| Shirley Curtis, resigned   | 1984       |
| Michael Jacobson           | 1984       |
| Karen Weston               | 1985       |
| Armand Laliberte, Chairman | 1986       |
| Robert Cullen, resigned    | 1987       |
| Thomas Mansfield           | 1987       |
| Robert Smith               | 1987       |
| William Fleming            | 1988       |
| Edmund F. Jansen, Jr.      | Ex-Officio |

### BOARD OF ADJUSTMENT

|                              |      |
|------------------------------|------|
| Elliott J. Bisson            | 1984 |
| Fred Green                   | 1985 |
| Marcel Giroux, Alternate     | 1985 |
| Ovid Viel                    | 1986 |
| Edward Glovinski             | 1987 |
| Richard Bradbury, Alternate  | 1987 |
| Lewis Janetos, Alternate     | 1987 |
| Joseph E. Caouette, Chairman | 1988 |

### INDUSTRIAL COMMISSION

|                 |      |
|-----------------|------|
| George Janetos  | 1984 |
| Vacant Position | 1984 |
| Vacant Position | 1984 |

### CONSERVATION COMMISSION

|                        |      |
|------------------------|------|
| Paul Hanson, Chairman* | 1984 |
| Albert Dionne          | 1984 |
| Ralph Phipps           | 1984 |
| Dorothy Green          | 1985 |
| Dorothy Hanson         | 1986 |
| Ernest Lennon          | 1986 |

### STRAFFORD COUNTY REGIONAL PLANNING BOARD

|                       |      |
|-----------------------|------|
| Armand Laliberte      | 1984 |
| Edmund F. Jansen, Jr. | 1984 |

### CIVIL DEFENSE DIRECTOR

|                               |      |
|-------------------------------|------|
| Police Chief Jon C. Schmitter | 1984 |
|-------------------------------|------|



|  | TERM EXPIRES |
|--|--------------|
| <b>REPRESENTATIVE TO ARMED SERVICE COMMITTEE</b> |              |
| Fred Green                                       | 1984         |

|   |      |
|---|------|
| <b>REPRESENTATIVE TO LAMPREY SOLID WASTE COOP</b> |      |
| <b>BOARD OF DIRECTORS</b>                         |      |
| Edmund F. Jansen, Jr.                             | 1984 |

### SELF-PERPETUATING BOARD

|   |      |
|---|------|
| <b>TRUSTEES OF PUBLIC CEMETERIES</b>          |      |
| Joseph E. Caouette                            | 1984 |
| Paul Janetos, Chairman                        | 1985 |
| Joseph Porter                                 | 1986 |
| Clyde Roberts                                 | 1987 |
| H. Hall Roberts                               | 1988 |
| Grace L. Joncas, Chairman, Board of Selectmen | 1984 |

## HYDROPLANT REPORT

The Rollinsford Hydroelectric Plant began commercial production of electricity in November, 1983 and produced 1,609,000 KWH of electricity by the end of the year. During periods of high water flows, the plant is expected to produce about 1,500,000 KWH of electricity per month. In January, 1984, the available water supply enabled the plant to generate 920,000 KWH of electricity. The Seaward Construction Company, which leased and retrofitted the plant, is selling the electricity to the Public Service Company for 8.2 cents per KWH. According to the lease contract, the town of Rollinsford will receive about 15% of the revenue from electricity sales, or a minimum of \$20,000 per year. The Town will receive a check each quarter for its share of the electricity produced during the previous calendar quarter. Our first check is scheduled to arrive in March of this year.

The plant is still in its breaking in and shakedown phase of operation. Some vibration problems were experienced and some automation equipment is not yet operational. However, it appears that the plant will be able to operate at or slightly above its design capacity of 1500 KWH per hour. The plant was designed to generate an average of 6 million kilowatts per year depending upon rainfall and riverflow, but the actual production will vary from year to year. For this reason, revenues from the plant may vary considerably from one year to another.

Variations in revenues from the plant would cause the Town Tax Rate to fluctuate up and down from year to year. In an effort to stabilize the impact of the hydroelectric revenues in the town tax rate, the Selectmen have proposed that the revenues this year be placed in a reserve fund and removed by vote by the Town Meeting. Current State laws do not allow the establishment of such a fund. The purpose of Article VI in this year's warrant addresses this issue. In the absence of a hydroelectric reserve fund for 1984, Article IX in the Warrant proposes that any hydroelectric funds received during 1984 in excess of \$30,000 be placed in the Town Equipment Fund for the future purchase of equipment. The first \$30,000 received in 1984 would be used to offset general expenditures in this year's budget.

Respectfully submitted,  
Edmund F. Jansen, Jr.  
Selectman

**WARRANT FOR ROLLINSFORD TOWN MEETING  
STATE OF NEW HAMPSHIRE  
STRAFFORD, SS**

**Tuesday, March 13, 1984**

TO THE INHABITANTS OF THE TOWN OF ROLLINSFORD,  
COUNTY OF STRAFFORD, STATE OF NEW HAMPSHIRE  
QUALIFIED TO VOTE IN TOWN AFFAIRS:

You are hereby notified that the polls will be open from 10 A.M. to 6 P.M. at the Rollinsford Town Hall, on Tuesday, March 13, 1984, to bring in your ballots for the Town Officers to be elected in Article I, to vote on Article II and Article III, and to meet at the Rollinsford Grade School at 8:00 P.M. on the same day to act on the budget and other articles in the Warrant.

**ARTICLE I**

To bring in your ballots for:

- One (1) Selectman and Overseer of the Poor for three (3) years,
- Town Clerk for one (1) year,
- Town Treasurer for one (1) year,
- Chief of the Fire Department for one (1) year,
- Three (3) members of the Budget Committee for three (3) years,
- One (1) Trustee of Trust Funds for three (3) years, and
- One (1) Trustee of the Rollinsford Library Trust for three (3) years.

**ARTICLE II**

To see if the Town will rescind the provisions of RSA 72:443-f for the Adjusted Elderly Exemption from property tax. (This provision was adopted at the 1983 Town Meeting. The adjusted elderly exemption provides for a \$10,000 exemption for a person 65 to 74 years of age; \$15,000 for a person 75 to 79 years of age; \$20,000 for a person 80 years of age or older. If rescinded, the exemption will revert back to the \$5,000 exemption provided for by RSA 72:39.) (By Petition)

**ARTICLE III**

To see if the voters of the Town of Rollinsford will vote to authorize the Selectmen to appoint the Fire Chief each year, in accordance with the provisions of RSA 154:5. (If authorized, the Selectmen would appoint the Fire Chief each year beginning April 1, 1985) (By Petition)

**ARTICLE IV**

To choose all other necessary Town Officers for the ensuing year.

**ARTICLE V**

To see if the Town will vote to authorize withdrawal from the Revenue Sharing Fund established under the provision of the State and Local Assistance Act of 1972, for use as set off against budget appropriations in the amount indicated, and to further authorize Selectmen to make a pro-rata reduction in the amounts if estimated entitlements are reduced or take any other action hereof.

| APPROPRIATIONS     | ESTIMATED AMOUNT |
|--------------------|------------------|
| Police Department  | \$ 9,000.00      |
| Highway Department | 6,000.00         |
| Fire Department    | 5,000.00         |
|                    | <hr/>            |
|                    | \$20,000.00      |

## **ARTICLE VI**

To see if the voters will request that Rollinsford's Representative to the General Court submit a bill to authorize the Town of Rollinsford to establish a Hydroelectric Reserve Fund to hold revenue received from the hydroelectric plant. The purpose of the fund would be to stabilize the annual flow of revenues received from the hydroplant.

## **ARTICLE VII**

To see if the Town of Rollinsford shall call upon the Governor and Executive Council, its State Representative(s) and State Senator to promptly convene a Special Session of the Legislature for the sole purpose of preventing the imposition of huge cost increases in electric rates resulting from the Seabrook Nuclear Power Plant on the citizens, businesses, schools and agencies in the Town of Rollinsford, and to direct the Selectmen to promptly notify our above listed elected officials of the Town's desire. (By Petition)

## **ARTICLE VIII**

To see if the Town will appropriate the sum of \$10,000 for the Town Equipment Fund. (Fund Balance on Dec. 31, 1983. . . \$42,448.76).

## **ARTICLE IX**

To see if the Town will appropriate a sum equal to all revenues in excess of \$30,000 that may be received from the hydroelectric plant to be placed in the Town Equipment Fund. (The first \$30,000 or any lesser amount that may be received will be used as offset against town budget expenditures.)

## **ARTICLE X**

To see if the Town will appropriate the sum of \$23,000 to continue its road reconstruction program, Phase VI.

## **ARTICLE XI**

To see if the Town will appropriate the sum of \$10,000 to purchase a new police cruiser.

## **ARTICLE XII**

To see if the Town will appropriate the sum of \$5,000 toward the purchase of a Fire Utility Van.

## **ARTICLE XIII**

To see if the Town will appropriate the sum of \$12,000 for equalization of property valuation for tax assessments.

## **ARTICLE XIV**

To see if the Town will accept the Budget as submitted by the Budget Committee.

## **ARTICLE XV**

To see if the Town will authorize the Selectmen to borrow money in anticipation of taxes.

## **ARTICLE XVI**

To see if the Town will authorize the Selectmen to administer or dispose of any Real Estate that has been or may be acquired through Tax Collector's Deeds.

## **ARTICLE XVII**

To see if the Town will authorize the Selectmen to make application for and to receive and spend Federal or State Planning Funds, or other funds that may become available to the Town in accordance with RSA 31:95-B.

**ARTICLE XVIII**

To transact any other business that may legally come before this meeting.

Given under our hands and seal this 6th day of February, 1984.

Grace L. Joncas, Chairman  
Edmund F. Jansen, Jr.  
Joseph R. Lauze  
Board of Selectmen  
Rollinsford, NH

A True Copy Attest:  
Grace L. Joncas, Chairman  
Edmund F. Jansen, Jr.  
Joseph R. Lauze  
Board of Selectmen  
Rollinsford, NH

# 1983 COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES, AND PROPOSED BUDGET FOR 1984

|  | 1983<br>Approp. | 1983<br>Expended | 1984<br>Proposed |
|--|-----------------|------------------|------------------|
| Town Officers' Salaries                    | \$ 5,500.00     | \$ 5,500.00      | \$ 5,550.00      |
| Town Officers' Expenses                    | 22,580.00       | 21,210.62        | 23,668.00        |
| Mapping & Appraisal                        | 3,400.00        | 4,503.97         | 3,500.00         |
| Town Buildings                             | 17,255.00       | 11,665.89        | 16,265.00        |
| Elections & Registrations                  | 490.00          | 675.59           | 1,140.00         |
| Police Department                          | 83,976.00       | 82,683.12        | 89,592.76        |
| Dog Control Program                        | 1,592.50        | 1,800.90         | 2,212.13         |
| Fire Department                            | 15,530.00       | 15,398.07        | 19,430.00        |
| Hydrant Rental                             | 3,520.00        | 4,340.00         | 3,840.00         |
| Insurances                                 | 7,758.24        | 7,697.00         | 10,275.36        |
| Civil Defense                              | 100.00          | .00              | 100.00           |
| Planning Bd. & Zoning Bd.<br>of Adjustment | 1,200.00        | 1,675.45         | 1,500.00         |
| Conservation Commission                    | 100.00          | 100.00           | 100.00           |
| Industrial Commission                      | 100.00          | 100.00           | 100.00           |
| Care & Removal of Trees                    | 950.00          | .00              | 950.00           |
| Tri-Area Visiting Nurse                    | 3,014.00        | 2,898.72         | 3,014.00         |
| South Berwick Rescue                       | 3,000.00        | 3,000.00         | 3,500.00         |
| Vital Statistics                           | 50.00           | .00              | 50.00            |
| Landfill & Garbage Collection              | 21,900.00       | 20,947.36        | 25,500.00        |
| Lamprey Solid Waste Cooperation            | 17,501.00       | 18,305.12        | 19,938.79        |
| Highway Maintenance, Summer<br>& Winter    | 30,836.00       | 29,060.71        | 30,940.30        |
| General Highway Subsidy                    | 13,953.67       | 9,513.86         | .00              |
| Town Road Aid                              | 302.90          | .00              | .00              |
| Highway Block Grant                        | .00             | .00              | 21,000.00        |
| Streeting Lighting                         | 21,125.00       | 20,967.85        | 21,125.00        |
| Memorial Day Expense                       | 800.00          | 661.35           | 800.00           |
| Veteran's Aid                              | 750.00          | .00              | 750.00           |
| Juvenile Court Placement                   | 4,000.00        | 796.15           | 3,000.00         |
| Local Welfare                              | 2,000.00        | 1,230.21         | 2,000.00         |
| Old Age Assistance                         | 7,000.00        | 3,135.41         | 7,000.00         |
| Recreation - Parks                         | 2,395.00        | 2,140.74         | 2,350.00         |
| Cemeteries                                 | 300.00          | 300.00           | 300.00           |
| Damages & Legal Expenses                   | 3,000.00        | 2,150.00         | 3,000.00         |
| Hydroplant                                 | 1,100.00        | 172.06           | 1,190.00         |
| Adv., Reg., & Mun. Assoc.                  | 2,020.00        | 2,036.56         | 2,020.00         |
| Contingency                                | 3,000.00        | 199.50           | 3,000.00         |
| Ret., Soc. Sec., & Employee Ins.           | 30,478.94       | 29,197.55        | 31,068.88        |
| Interest on Debt                           | 7,296.00        | 5,796.00         | 4,347.50         |
| Principal on Debt                          | 30,500.00       | 30,500.00        | 27,500.00        |
| Capital Expenditures                       | 48,000.00       | 46,951.06        | 60,000.00        |
| Unemployment Fund                          | 860.00          | 604.71           | 1,028.05         |
| TOTALS                                     | \$419,234.25    | \$387,815.53     | \$452,645.77     |

## REVENUES, ACTUAL AND ESTIMATED FOR 1983 & 1984

| SOURCE OF REVENUE                 | 1983<br>Estimated | 1983<br>Actual | 1984<br>Estimated |
|-----------------------------------|-------------------|----------------|-------------------|
| From Taxes                        |                   |                |                   |
| Resident Taxes                    | \$ 13,280.00      | \$ 13,020.00   | \$ 13,280.00      |
| Nat'l Bank Stock Taxes            | 60.00             | 78.00          | 60.00             |
| Yield Taxes                       | .00               | .00            | .00               |
| Interest & Penalties on taxes     | 3,500.00          | 18,293.36      | 18,000.00         |
| Inventory Penalties               | 100.00            | 324.00         | 100.00            |
| Land Use Change Tax               | .00               | 3,250.00       | \$5,000.00        |
| TOTALS                            | \$ 16,940.00      | \$ 34,965.36   | \$ 36,440.00      |
| State Revenues                    |                   |                |                   |
| Meals & Rooms Tax                 | \$ 20,000.00      | \$ .00         | \$ .00            |
| Interest & Dividends Tax          | 39,109.00         | .00            | .00               |
| Savings Bank Tax                  | 5,000.00          | .00            | .00               |
| Highway Subsidy                   | 19,296.00         | 19,296.00      | .00               |
| Business Profits Tax              | 77,206.27         | 77,206.27      | .00               |
| Railroad Tax                      | 994.00            | 994.45         | 994.00            |
| State Aid-Water Pollution Project | 12,085.00         | 12,085.00      | 11,500.00         |
| Gas Tax Refund                    | 1,000.00          | 1,022.12       | 200.00            |
| Revenue Sharing                   | .00               | .00            | 112,611.31        |
| Highway Block Grant               | 5,838.00          | 5,838.07       | 21,299.66         |
| TOTALS                            | \$180,528.27      | \$186,372.63   | \$146,604.97      |
| Motor Vehicle                     | \$ 58,000.00      | \$ 66,347.50   | \$ 65,000.00      |
| Business Licenses, Permits & Fees | 3,000.00          | 6,014.26       | 6,000.00          |
| TOTALS                            | \$ 61,000.00      | \$ 72,361.76   | \$ 71,000.00      |
| Charges for Services              |                   |                |                   |
| Rent of Town Property             | \$ 325.00         | \$ 310.00      | \$ 300.00         |
| Use of Garbage Cans               | 600.00            | 560.00         | 560.00            |
| TOTALS                            | \$ 925.00         | \$ 870.00      | \$ 860.00         |
| Misc. Revenues                    |                   |                |                   |
| Insurance Claims                  | \$ 2,852.00       | \$ 2,852.07    | \$ .00            |
| Interest on deposits              | 10,000.00         | 11,255.50      | 10,000.00         |
| Sale of Town Property             | 3,000.00          | 4,054.60       | .00               |
| Police Fines & Reports            | .00               | 195.00         | 195.00            |
| TOTALS                            | \$ 15,852.00      | \$ 18,357.17   | \$ 10,195.00      |
| Other Financial Sources           |                   |                |                   |
| Withdrawals from Capital Reserve  | \$ .00            | \$ .00         | \$ .00            |
| Federal Rev. Sharing Fund         | 20,000.00         | 20,000.00      | 20,000.00         |
| TOTALS                            | \$ 20,000.00      | \$ 20,000.00   | \$ 20,000.00      |
| TOTAL REVENUES & CREDITS          | \$279,393.27      | \$314,764.75   | \$275,099.97      |

## DETAILED STATEMENT OF PAYMENTS

### Town Officers' Salaries:

|                 |                 |
|-----------------|-----------------|
| *Selectmen      | \$ 4,000.00     |
| *Town Clerk     | 100.00          |
| *Town Treasurer | 400.00          |
| *Fire Chief     | <u>1,000.00</u> |

\$ 5,500.00

### Town Office Expenses:

|  |               |
|--|---------------|
| *Tax Collector/Bookkeeper Salary         | 9,243.11      |
| *Secretary/Clerk Salaries                | 870.44        |
| Telephone                                | 376.77        |
| Audit of Town Records                    | 3,100.00      |
| Printing                                 | 1,219.00      |
| Postage                                  | 1,063.73      |
| Dues                                     | 72.00         |
| Register of Deeds Fees                   | 143.64        |
| *Deed Research for Tax Sale              | 328.00        |
| Traveling Expenses                       | 448.42        |
| Public Officials Liability Insurance     | 550.00        |
| Newspaper Ads                            | 42.00         |
| Town Office Supplies                     | 1,202.13      |
| Equipment Maintenance & Servicing        | 190.09        |
| Work Study Student                       | 62.90         |
| Health Officer's Salary                  | 139.95        |
| *Marriage License Fees paid to the State | <u>143.00</u> |

19,195.18

### Town Officers' Fringe Benefits:

|   |               |
|---|---------------|
| Workmen's Compensation Insurance                | 115.00        |
| Blue Cross & Blue Shield Insurance              | 1,773.00      |
| Life & Disability Insurance                     | 93.50         |
| N.H. Municipal Unemployment Comp.               | 79.33         |
| Bonding Insurance                               | 337.00        |
| *Social Security Payments (deducted & contrib.) | 1,736.41      |
| *Withholding (deducted)                         | 1,612.70      |
| *Added Compensation Insurance (Payroll Deduc.)  | <u>237.25</u> |

5,984.19

### Election & Voter Registration Expenses:

|                                       |            |
|---------------------------------------|------------|
| *Supervisors of Check Lists           | 220.00     |
| *Ballot Inspectors                    | 240.00     |
| *Moderator                            | 90.00      |
| Lunches for Election Workers          | 62.59      |
| Advertising & Misc. Expenses          | 10.00      |
| Printing for Elections & Registration | 53.00      |
| Printing & Updating Check Lists       | <u>.00</u> |

675.59

\*All salaries are listed as net. Salary deducted portions & payments not related to appropriations will be adjusted at the end of this report.



Town Hall Maintenance Expenses:

|                                   |             |
|-----------------------------------|-------------|
| Heat                              | \$ 3,538.07 |
| Electricity                       | 1,568.93    |
| Water                             | 60.00       |
| Sewerage                          | 115.00      |
| Janitorial Labor                  | .00         |
| Janitorial Supplies               | 323.81      |
| Maintenance Parts & Supplies      | 139.56      |
| Insurance (Fire-Boiler-Liability) | 720.00      |

\$ 6,465.37

Town Mapping & Appraisal:

|                                      |          |
|--------------------------------------|----------|
| Mapping                              | 443.66   |
| Appraisal & Maintenance of Tax Cards | 4,060.31 |

4,503.97

Police Department Expenses:

|  |            |
|--|------------|
| *Chief's Salary                                | 14,720.32  |
| *Sergeant & Patrolman No. 3 Salary             | 8,408.33   |
| *Patrolman No. 1 Salary                        | 11,733.51  |
| *Patrolman No. 2 Salary                        | 12,354.90  |
| *Specials Wages                                | 6,140.93   |
| *Paid Holidays                                 | (1,509.52) |
| *Overtime & Vacation Pays                      | (3,550.97) |
| Telephone                                      | 1,030.03   |
| Strafford Dispatch                             | .00        |
| Gas & Oil for Cruiser                          | 5,056.11   |
| Repairs & Maintenance of Cruiser               | 744.77     |
| Tires for Cruiser                              | 626.50     |
| Office Supplies                                | 811.67     |
| Equipment & Departmental Supplies              | 2,130.67   |
| Radio Repair                                   | 772.32     |
| Cruiser Insurance                              | 695.00     |
| Dues & Publications                            | 230.50     |
| *Social Security (deducted & contributed)      | 972.24     |
| Workmen's Compensation Insurance               | 3,500.00   |
| Blue Cross & Blue Shield Insurance             | 6,610.44   |
| Life & Disability Insurance                    | 348.61     |
| *N.H. Retirement System (deducted & contrib.)  | 14,556.32  |
| *Withholding Taxes (deducted)                  | 8,257.96   |
| Professional Liability Insurance               | 1,560.00   |
| *Credit Union Payments (deducted)              | 1,120.00   |
| Clothing & Accessories                         | 1,041.35   |
| Training, Education & Schooling                | 15.00      |
| N.H. Municipal Unemployment Compensation       | 389.43     |
| Travel Expenses                                | 126.00     |
| Police Matron                                  | .00        |
| *Added Compensation Insurance (Payroll deduc.) | 357.50     |

109,370.90

\*All salaries are listed as net. Salary deducted portions & payments not related to appropriations will be adjusted at the end of this report.

Dog Control Program Expenses:

|   |             |
|---|-------------|
| *Dog Officer's Salary                         | \$ 690.40   |
| Supplies                                      | 142.22      |
| Vehicle Expenses                              | 360.68      |
| Vehicle Insurance                             | 283.00      |
| Animal Shelter Fees                           | 558.00      |
| *Social Security (deducted & contributed)     | 99.18       |
| N.H. Municipal Unemployment Compensation Fund | <u>7.40</u> |

\$ 2,140.88

Fire Department Expenses:

|  |               |
|--|---------------|
| Firemen's Allowance                          | 4,020.76      |
| Fire Telephone                               | 977.87        |
| Answering Service                            | 700.00        |
| Radio Repair                                 | 564.97        |
| Alarm System Expenses                        | 85.00         |
| Protective Clothing                          | 936.17        |
| Life Insurance                               | 90.00         |
| Equipment                                    | 1,769.37      |
| Hose   | 2,000.00      |
| Gas & Oil for Trucks                         | 857.93        |
| Repairs on Vehicles                          | 3,182.45      |
| Vehicle Insurance                            | 2,006.00      |
| Housekeeping Supplies                        | 33.55         |
| Schooling & Training                         | 145.00        |
| Water at Station                             | 60.00         |
| Electricity at Station                       | 988.80        |
| Heat at Station                              | 3,113.13      |
| Maintenance & Repairs of Station             | 233.69        |
| Workmen's Compensation Insurance             | 657.00        |
| Insurance on Station (Fire-Boiler-Liability) | 562.00        |
| Community Aid                                | <u>125.00</u> |

23,108.69

Tree Care Expenses:

.00

.00

Planning Board Expenses:

|                             |             |
|-----------------------------|-------------|
| Legal Fees                  | .00         |
| Ads in Newspapers & Postage | 214.70      |
| Lectures, Schooling, Etc.   | 150.00      |
| Office Equipment            | <u>6.50</u> |

371.20

Zoning Board of Adjustment Expenses:

|                            |            |
|----------------------------|------------|
| Legal Fees                 | 617.50     |
| Ads in Newspaper & Postage | 686.75     |
| Lectures, Schooling Etc.   | .00        |
| Office Equip. & Supplies   | <u>.00</u> |

1,304.25

\*All salaries are listed as net. Salary deducted portions & payments not related to appropriations will be adjusted at the end of this report.

|  |                 |           |
|--|-----------------|-----------|
| Civil Defense Expenses:                          | \$ .00          | \$ .00    |
| Conservation Commission Expenses:                |                 |           |
| 1983 Appropriation                               | <u>100.00</u>   | 100.00    |
| Tri Area Visiting Nurses:                        |                 |           |
| Paid to the above                                | <u>2,898.72</u> | 2,898.72  |
| Vital Statistic Expenses:                        | <u>.00</u>      | .00       |
| Highway Department Expenses:                     |                 |           |
| *Road Agent's Salary                             | 10,693.28       |           |
| *Assistant's Salary                              | 2,615.34        |           |
| *Extra Help & Overtime                           | 542.55          |           |
| Gas & Oil for Trucks (Summer)                    | 1,178.87        |           |
| Gas & Oil for Trucks (Winter)                    | 1,633.51        |           |
| Repairs, Labor & Accessories for Trucks          | 7,508.68        |           |
| Road Repair Supplies (Winter)                    | 88.56           |           |
| Road Repair Supplies (Summer)                    | 774.36          |           |
| Vehicle Insurance                                | 1,908.00        |           |
| Employee Fringe Benefits:                        |                 |           |
| *Social Security (deducted & contributed)        | 2,350.96        |           |
| Workmen's Compensation Insurance                 | 1,558.57        |           |
| Blue Cross & Blue Shield Insurance               | 1,313.28        |           |
| Life & Disability Insurance                      | 218.95          |           |
| *Withholding Tax (payroll deduction)             | 2,353.20        |           |
| N.H. Municipal Unemployment Compensation Fund    | 107.96          |           |
| *Added Compensation Insurance (Payroll deducted) | <u>178.75</u>   | 35,024.82 |
| Town Shed Expenses:                              |                 |           |
| Heat   | 640.35          |           |
| Electricity                                      | 341.34          |           |
| Water  | 60.00           |           |
| Maintenance & Supplies                           | 483.51          |           |
| Insurance (Fire-Liability)                       | <u>529.00</u>   | 2,054.20  |
| Dump Expenses:                                   |                 |           |
| *Attendant's Salary                              | 765.12          |           |
| *Social Security (deducted & contributed)        | 109.85          |           |
| N.H. Municipal Unemployment Compensation Fund    | 10.33           |           |
| Dump excavation                                  | <u>543.80</u>   | 1,429.10  |

\*All salaries are listed as net. Salary deducted portions & payments not related to appropriations will be adjusted at the end of this report.

|  |                  |              |
|--|------------------|--------------|
| Garbage Expenses:  |                  |              |
| Lamprey Solid Waste Coop                                       | \$18,305.12      |              |
| Lakes Region Disposal of Rochester                             | <u>20,403.56</u> |              |
|  |                  | \$ 38,708.68 |
| Street Lighting:   |                  |              |
| Public Service Co. of N.H.                                     | <u>20,967.85</u> |              |
|  |                  | 20,967.85    |
| General Highway Subsidy:                                       |                  |              |
| Winter Salt  | 671.57           |              |
| Winter Sand  | 357.78           |              |
| Patch & Gravel   | 983.26           |              |
| Misc. Highway Repair Supplies                                  | 00               |              |
| Resurfacing & Labor  | 4,033.73         |              |
| Added Highway Subsidy  | <u>3,467.52</u>  |              |
|  |                  | 9,513.86     |
| Contingency Fund Expenses:                                     |                  |              |
| County treasurer for Town's portion of re-<br>cording system   | 100.00           |              |
| U.S. Dept. of Energy for hydro annual<br>charge                | <u>99.50</u>     |              |
|  |                  | 199.50       |
| Old Age Assistance & Aid to Families w/de-<br>pendent children |                  |              |
|  | <u>3,135.41</u>  |              |
|  |                  | 3,135.41     |
| Local Welfare Expenses:  |                  |              |
|  | <u>1,230.21</u>  |              |
|  |                  | 1,230.21     |
| Juvenile Court Placement Expenses:                             |                  |              |
|  | <u>796.15</u>    |              |
|  |                  | 796.15       |
| Memorial Day Expenses:   |                  |              |
|  | <u>661.35</u>    |              |
|  |                  | 661.35       |
| Park Expenses:   |                  |              |
| *Payroll   | 129.22           |              |
| *Social Security (deducted & contributed)                      | 18.56            |              |
| N.H. Municipal Unemployment Comp.<br>Expenses                  | <u>.86</u>       |              |
|  |                  | 148.64       |

\*All salaries are listed as net. Salary deducted portions & payments not related to appropriations will be adjusted at the end of this report.

Recreation Expenses:

|   |               |
|---|---------------|
| *Payroll (Summer)                         | \$ 895.68     |
| General Misc. Costs (Summer)              | 942.44        |
| Winter Rec                                | 100.00        |
| N.H. Municipal Unemployment Comp. Fund    | 9.60          |
| *Social Security (deducted & contributed) | <u>128.64</u> |

\$ 2,076.36

Hydrant Rental:

|                                     |                 |
|-------------------------------------|-----------------|
| Salmon Falls Village Water District | 3,040.00        |
| Cities of Somersworth & Dover, NH   | <u>1,300.00</u> |

4,340.00

Cemeteries:

|                                    |               |
|------------------------------------|---------------|
| Trustees of Rollinsford Cemeteries | <u>300.00</u> |
|------------------------------------|---------------|

300.00

Damages & Legal Expenses:

2,150.00

2,150.00

Regional & Municipal Association Expenses:

|      |                 |
|------|-----------------|
| Dues | <u>2,036.56</u> |
|------|-----------------|

2,036.56

Interest on Debt:

|             |               |
|-------------|---------------|
| Town Hall   | 1,950.00      |
| Sewer Bonds | 3,690.00      |
| Case Loader | <u>156.00</u> |

5,796.00

Principal on Debt:

|             |                 |
|-------------|-----------------|
| Town Hall   | 7,500.00        |
| Sewer Bonds | 20,000.00       |
| Case Loader | <u>3,000.00</u> |

30,500.00

Capitol Expenses:

|                                       |                  |
|---------------------------------------|------------------|
| Copier                                | 1,900.00         |
| Computer                              | 5,140.06         |
| Phase V Road Repair                   | 29,911.00        |
| Equipment Fund transfer into Passbook | <u>10,000.00</u> |

46,951.06

\*Rollinsford School District:

751,000.00

751,000.00

\*Revenue Sharing Transfers:

17,765.00

17,765.00

\*All salaries are listed at net. Salary deducted portions & payments not related to appropriations will be adjusted at the end of this report.

|   |                     |               |
|---|---------------------|---------------|
| *County Tax Payment                           | <u>\$115,295.00</u> | \$ 115,295.00 |
| *Abatements-Refunds-Tax Sale:                 |                     |               |
| Property Tax Abatements: 1982                 | 138.38              |               |
| Resident Tax Abatement: 1983                  | 10.00               |               |
| Tax Sale Expenses                             | 68,419.09           |               |
| Refunds/Credits for exemptions & overpayments | <u>2,045.15</u>     | 70,612.62     |
| *Liabilities:                                 |                     |               |
| Appraisal Dec. 1982                           | <u>189.90</u>       | 189.90        |
| Property Taxes Paid to Other Towns:           |                     |               |
| Town of South Berwick                         | <u>172.06</u>       | 172.06        |
| Reimb. for overpayment of Property Taxes:     |                     |               |
| 1982 Taxes                                    | 80.76               |               |
| 1983 Taxes                                    | <u>331.70</u>       | 412.46        |
| So. Berwick Rescue Squad:                     | <u>3,000.00</u>     | 3,000.00      |
| Sub total                                     |                     | 1,348,085.73  |
| Gross payroll adjustment-Police Dept.         |                     | (5,060.49)    |
| TOTAL DISBURSEMENTS AS PER CHECKING ACCOUNT   |                     | 1,343,025.24  |
| Less items unrelated to appropriations        |                     | (981,349.54)  |
| TRUE EXPENDED APPROPRIATIONS                  |                     | 361,675.70    |
| Appropriations placed in Liabilities          |                     |               |
| 1983 Computer                                 | \$ 859.94           |               |
| Past Years:                                   |                     |               |
| Gas Pump                                      | 1,000.00            |               |
| Smoke Alarm                                   | <u>4,400.00</u>     |               |
|   | \$ 6,259.94         |               |

\*All salaries are listed at net. Salary deducted portions & payments not related to appropriations will be adjusted at the end of this report.

## ACCOUNTANT'S OPINION

Board of Selectmen  
Town of Rollinsford  
Rollinsford, New Hampshire 03869

I have examined the financial statements of the various funds and groups of accounts of the Town of Rollinsford for the year ended December 31, 1982 listed in the foregoing table of contents. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records as I considered necessary in the circumstances.

The Town of Rollinsford has not maintained a record of its general fixed assets, and accordingly a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

In my opinion, except that the omission of the financial statements described above results in an incomplete presentation as explained in the preceding paragraph, the combined financial statements referred to above present fairly the financial position of the various funds and groups of accounts of the Town of Rollinsford at December 31, 1982 and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

May 27, 1983

Martin J. Hegarty  
Certified Public Accountant

### TOWN OF ROLLINSFORD, NEW HAMPSHIRE COMBINED BALANCE SHEET - ALL FUND TYPES DECEMBER 31, 1982

|                                    | Governmental Fund Types |                    | Fiduciary<br>Fund Type | Totals<br>Memorandum<br>Only |
|------------------------------------|-------------------------|--------------------|------------------------|------------------------------|
|                                    | General                 | Special<br>Revenue | Trust and<br>Agency    | December 31,<br>1982         |
| <b>ASSETS</b>                      |                         |                    |                        |                              |
| Cash                               | \$275,139               | \$ 15,939          | \$153,526              | \$444,604                    |
| Receivables                        |                         |                    |                        |                              |
| Uncollected Taxes                  | 138,586                 |                    |                        | 138,586                      |
| Unredeemed Taxes                   | 53,443                  |                    |                        | 53,443                       |
| Due from other Funds               |                         | 1,486              |                        | 1,486                        |
| Due from other Governments         | 35,245                  |                    |                        | 35,245                       |
| TOTAL ASSETS                       | <u>\$502,413</u>        | <u>\$ 17,425</u>   | <u>\$153,526</u>       | <u>\$673,364</u>             |
| <b>LIABILITIES AND FUND EQUITY</b> |                         |                    |                        |                              |
| Liabilities:                       |                         |                    |                        |                              |
| Vouchers payable                   | \$ 5,957                | \$                 | \$                     | \$ 5,957                     |
| Accrued Liabilities - School       |                         |                    |                        |                              |
| District Taxes                     | 448,000                 |                    |                        | 448,000                      |
| Due to other Funds                 | 1,486                   |                    |                        | 1,486                        |
| TOTAL LIABILITIES                  | <u>\$455,443</u>        | <u>\$</u>          | <u>\$</u>              | <u>\$455,443</u>             |

|   | Governmental Fund Types |                    | Fiduciary<br>Fund Type | Totals<br>Memorandum<br>Only |
|---|-------------------------|--------------------|------------------------|------------------------------|
|   | General                 | Special<br>Revenue | Trust and<br>Agency    | December 31,<br>1982         |
| Fund Equity:                                    |                         |                    |                        |                              |
| Fund Balances Unreserved:                       |                         |                    |                        |                              |
| Undesignated                                    | \$ 41,570               | \$ 17,425          | \$123,535              | \$182,530                    |
| Designated for subsequent<br>years' expenditure | 5,400                   |                    | 29,991                 | 35,391                       |
| Total Fund Equity                               | \$ 46,970               | \$ 17,425          | \$153,526              | \$217,921                    |
| TOTAL LIABILITIES AND FUND<br>EQUITY            | \$502,413               | \$ 17,425          | \$153,526              | \$673,364                    |

The accompanying notes are an integral part of these financial statements.

### CEMETERY OPERATION 1983

#### Checking Account Transactions

|  | INCOME      | EXPENSES    |
|--|-------------|-------------|
| Checkbook Balance (Dec. 31, 1982)          | \$ 1,317.90 | \$          |
| Transferred from Savings Acct. to Checking | 7,162.70    |             |
| Interest from NOW Checking Acct.           | 99.42       |             |
| Cemetery Lot Sales                         | 1,400.00    |             |
| Town Yearly Appropriation                  |             |             |
| Labor                                      |             | \$ 5,711.16 |
| Social Security                            |             | 820.32      |
| Workmen's Compensation Insurance           |             | 333.00      |
| Flowers                                    |             | 80.00       |
| Salmon Falls Village Water Dist.           |             | 34.00       |
| N.H. Municipal Unemployment Comp. Fund     |             | 61.22       |
| Office Supplies, Equip. & Services         |             | 269.01      |
| Repairs & Improvements                     |             | 346.28      |
| Equipment Use Fees                         |             | 1,250.00    |
| Service Charge on Checking Acct.           |             | 16.05       |
| Checkbook Balance (Dec. 31, 1983)          |             | 1,058.53    |
|  | \$ 9,980.02 | \$ 9,980.02 |

### CEMETERY SAVINGS ACCOUNT REPORT

|  |              |             |
|--|--------------|-------------|
| Bal. of Investment Cert. & Savings Acct. (Dec. 31, 1982) | \$113,843.72 |             |
| Revenue from Sales of Petpetual Care                     | 1,250.00     |             |
| Int. from Investment Cert.                               | 10,224.53    |             |
| Int. from Regular Savings Acct.                          | 447.35       |             |
| Transfers from Savings to Checking                       |              | \$ 7,162.70 |
| Sub Total  | \$125,765.60 |             |
| Less withdrawal  |              | \$ 7,162.70 |
| Bal. of Savings Acct. & Investment Cert. (12/31/83)      | \$118,602.90 |             |



## TOWN OF ROLLINSFORD

Statement of Long Term Indebtedness, showing Annual Maturities of  
Principal & Interest as of December 31, 1983

### Town Hall Renov. 6.5%

|                        |               |
|------------------------|---------------|
| Amount Original Issue  | \$75,000      |
| Date of Original Issue | Aug. 6, 1976  |
| Principal Payable      | August 6      |
| Interest Payable       | Feb. 6-Aug. 6 |
| Payable to             | Gr. St. Nat'l |

#### Maturities

| Year Ending       | Prin.         | Int.            |
|-------------------|---------------|-----------------|
| December 31, 1984 | 7,500         | 1,462.50        |
| December 31, 1985 | 7,500         | 975.00          |
| December 31, 1986 | 7,500         | 487.50          |
| <b>TOTALS</b>     | <b>22,500</b> | <b>2,925.00</b> |

## TOWN OF ROLLINSFORD

Debt Service Schedule for \$196,000 Bonds  
Sewer Bonds Nos. 1-40 @ \$5,000 each Rate 3.80%  
Date 12/1/60 Denomination \$5,000 Coupon Amount \$95,000

| Due Date | Outstanding | Principal | Interest | Total  |
|----------|-------------|-----------|----------|--------|
| 6/1/84   | 25,000      | 10,000    | 475      | 10,475 |
| 12/1/84  | 15,000      |           | 285      | 285    |
| 6/1/85   | 15,000      | 10,000    | 285      | 10,285 |
| 12/1/85  | 5,000       |           | 95       | 95     |
| 6/1/86   | 5,000       | 5,000     | 95       | 5,095  |
|          | 65,000      | 25,000    | 1,235    | 26,235 |

Debt Service Schedule for \$225,000 Bonds  
Sewer Bonds Nos. 1-45 @ \$5,000 each, Rate 4.25%  
Date 4/1/69 Denomination \$5,000 Coupon Amount \$106.25

|         |         |        |          |           |
|---------|---------|--------|----------|-----------|
| 4/1/84  | 50,000  |        | 1,062.50 | 1,062.50  |
| 10/1/84 | 50,000  | 10,000 | 1,062.50 | 11,062.50 |
| 4/1/85  | 40,000  |        | 850.00   | 850.00    |
| 10/1/85 | 40,000  | 10,000 | 850.00   | 10,850.00 |
| 4/1/86  | 30,000  |        | 637.50   | 637.50    |
| 10/1/86 | 30,000  | 10,000 | 637.50   | 10,637.50 |
| 4/1/87  | 20,000  |        | 425.00   | 425.00    |
| 10/1/87 | 20,000  | 10,000 | 425.00   | 10,425.00 |
| 4/1/88  | 10,000  |        | 212.50   | 212.50    |
| 10/1/88 | 10,000  | 10,000 | 212.50   | 10,212.50 |
|         | 300,000 | 50,000 | 6,375.00 | 56,375.00 |

## ROLLINSFORD SCHOOL DISTRICT

Debt Service Schedule for \$150,000 Bonds  
School Bonds Nos. 1 to 30 @ \$5,000 each, Rate 3.20%  
Dates 5/1/65 Denomination \$5,000 Coupon Amount \$80,000

| Due Date | Outstanding | Principal | Interest | Total  |
|----------|-------------|-----------|----------|--------|
| 5/1/84   | 10,000      | 5,000     | 160      | 5,160  |
| 11/1/84  | 5,000       |           | 80       | 80     |
| 5/1/85   | 5,000       | 5,000     | 80       | 5,080  |
|          | 20,000      | 10,000    | 320      | 10,320 |

**SUMMARY OF  
1983 Appropriations & Expenditures  
and 1984 Proposed Budget**

| Classification              | 1983        | 1983        | 1984 Dept.  | 1984 Selectmen | 1984 Budget |
|-----------------------------|-------------|-------------|-------------|----------------|-------------|
|                             | Budget      | Expended    | Recommended | Recommended    | Recommended |
| Town Officers' Salaries     | \$ 5,500.00 | \$ 5,500.00 | \$ 5,500.00 | \$ 5,550.00    | \$ 5,550.00 |
| Town Office Salaries        | 13,180.00   | 12,811.94   | 13,818.00   | 13,818.00      | 13,818.00   |
| Town Office Fringe Benefits | 2,956.22    | 2,928.84    | 3,225.55    | 3,225.55       | 3,225.55    |
| Town Officers' Expenses     | 10,000.00   | 8,948.68    | 10,400.00   | 10,400.00      | 10,400.00   |
| Town Hall Maintenance       | 9,060.00    | 5,745.07    | 9,280.00    | 9,280.00       | 8,780.00    |
| Town Hall Insurance         | 641.00      | 1,377.00    | 1,468.00    | 1,468.00       | 1,468.00    |
| Elections & Registrations   | 490.00      | 675.59      | 1,140.00    | 1,140.00       | 1,140.00    |
| Mapping & Appraisal         | 3,400.00    | 4,503.97    | 3,500.00    | 3,500.00       | 3,500.00    |
| Hydroplant                  | 1,100.00    | 172.06      | 1,190.00    | 1,190.00       | 1,190.00    |
| Bonds                       | 370.00      | 337.00      | 337.00      | 337.00         | 337.00      |
| Police Salaries             | 68,326.00   | 70,036.41   | 77,658.00   | 74,329.26      | 74,329.26   |
| Police Expenses             | 15,650.00   | 12,646.71   | 16,600.00   | 16,125.00      | 15,263.50   |
| Cruiser Insurance           | 695.00      | 695.00      | 874.00      | 874.00         | 874.00      |
| Police Fringe Benefits      | 21,780.04   | 21,652.47   | 23,454.02   | 23,984.28      | 23,984.28   |
| Animal Control Program      | 1,950.30    | 2,140.88    | 3,562.29    | 2,672.10       | 2,572.10    |
| Fire Department             | 15,530.00   | 15,398.07   | 15,280.00   | 14,230.00      | 14,180.00   |
| Fire Station Maintenance    | 5,860.00    | 4,395.62    | 5,860.00    | 5,860.00       | 5,260.00    |
| Fire Dept. Employee Ins.    | 930.00      | 90.00       | 1,266.00    | 1,266.00       | 1,266.00    |
| Fire Dept. Property Ins.    | 483.00      | 562.00      | 1,199.00    | 1,199.00       | 1,199.00    |
| Fire Dept. Vehicle Ins.     | 2,006.00    | 2,006.00    | 2,038.00    | 2,038.00       | 2,038.00    |
| Tires for LaFrance          | .00         | .00         | 1,000.00    | 1,000.00       | 1,000.00    |
| 12 Volt System.             | .00         | .00         | 400.00      | 400.00         | .00         |
| Page System                 | .00         | .00         | 4,250.00    | .00            | 4,250.00    |
| Highway Salaries            | 21,086.00   | 17,876.73   | 22,040.30   | 22,040.30      | 22,040.30   |
| Highway Fringe Benefits     | 5,841.12    | 4,439.91    | 4,768.49    | 4,768.49       | 4,768.49    |
| Highways, Repairs & Maint.  | 3,500.00    | 4,431.84    | 3,500.00    | 3,500.00       | 3,500.00    |

| Classification                       | 1983        |           | 1983        |             | 1984 Dept.  |             | 1984 Selectmen |             | 1984 Budget |  |
|--------------------------------------|-------------|-----------|-------------|-------------|-------------|-------------|----------------|-------------|-------------|--|
|                                      | Budget      | Expended  | Recommended |             | Recommended |             | Recommended    |             | Recommended |  |
| Highways, Supplies (Summer & Winter) | \$ 1,000.00 | \$ 862.92 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00    | \$ 1,000.00 | \$ 1,000.00 |  |
| Highways, Gas & Oil                  | 4,300.00    | 2,812.38  | 3,600.00    | 3,600.00    | 3,600.00    | 3,600.00    | 3,600.00       | 3,600.00    | 3,300.00    |  |
| Town Shed Maintenance                | 2,335.00    | 1,525.20  | 2,375.00    | 2,375.00    | 2,375.00    | 2,375.00    | 2,375.00       | 2,375.00    | 2,225.00    |  |
| Town Shed Insurance                  | 529.00      | 529.00    | 529.00      | 529.00      | 529.00      | 529.00      | 529.00         | 529.00      | 529.00      |  |
| Truck Body Repair                    | 950.00      | 3,076.84  | .00         | .00         | .00         | .00         | .00            | .00         | .00         |  |
| Mobile Radios                        | .00         | .00       | 1,100.00    | 1,100.00    | 1,100.00    | 1,100.00    | 1,100.00       | 1,100.00    | 1,100.00    |  |
| Town Road Aid                        | 302.90      | .00       | .00         | .00         | .00         | .00         | .00            | .00         | .00         |  |
| General Highway Subsidy              | 8,483.73    | 6,046.34  | .00         | .00         | .00         | .00         | .00            | .00         | .00         |  |
| Added Highway Subsidy                | 5,469.94    | 3,467.52  | .00         | .00         | .00         | .00         | .00            | .00         | .00         |  |
| Highway Block Grant                  | .00         | .00       | 21,000.00   | 21,000.00   | 21,000.00   | 21,000.00   | 21,000.00      | 21,000.00   | 21,000.00   |  |
| Highway Vehicle Insurance            | 1,908.00    | 1,908.00  | 1,661.00    | 1,661.00    | 1,661.00    | 1,661.00    | 1,661.00       | 1,661.00    | 1,661.00    |  |
| Lamprey Solid Waste                  | 17,501.00   | 18,305.12 | 19,938.79   | 19,938.79   | 19,938.79   | 19,938.79   | 19,938.79      | 19,938.79   | 19,938.79   |  |
| Care of Dump                         | 500.00      | 543.80    | 500.00      | 500.00      | 500.00      | 500.00      | 500.00         | 500.00      | 500.00      |  |
| Lakes Region Disposal                | 21,400.00   | 20,403.56 | 25,000.00   | 25,000.00   | 25,000.00   | 25,000.00   | 25,000.00      | 25,000.00   | 25,000.00   |  |
| Street Lighting                      | 21,125.00   | 20,967.85 | 21,125.00   | 21,125.00   | 21,125.00   | 21,125.00   | 21,125.00      | 21,125.00   | 21,125.00   |  |
| Industrial & Conservation Comm.      | 200.00      | 100.00    | 200.00      | 200.00      | 200.00      | 200.00      | 200.00         | 200.00      | 200.00      |  |
| Civil Defense                        | 100.00      | .00       | 100.00      | 100.00      | 100.00      | 100.00      | 100.00         | 100.00      | 100.00      |  |
| Planning Board                       | 600.00      | 371.20    | 900.00      | 900.00      | 900.00      | 900.00      | 900.00         | 900.00      | 900.00      |  |
| Zoning Board of Adjustment           | 600.00      | 1,304.25  | 600.00      | 600.00      | 600.00      | 600.00      | 600.00         | 600.00      | 600.00      |  |
| Care & Removal of trees              | 950.00      | .00       | 950.00      | 950.00      | 950.00      | 950.00      | 950.00         | 950.00      | 950.00      |  |
| Tri-Area Visiting Nurse              | 3,014.00    | 2,898.72  | 3,014.00    | 3,014.00    | 3,014.00    | 3,014.00    | 3,014.00       | 3,014.00    | 3,014.00    |  |
| South Berwick Rescue                 | 3,000.00    | 3,000.00  | 3,500.00    | 3,500.00    | 3,500.00    | 3,500.00    | 3,500.00       | 3,500.00    | 3,500.00    |  |
| Vital Statistics                     | 50.00       | .00       | 50.00       | 50.00       | 50.00       | 50.00       | 50.00          | 50.00       | 50.00       |  |
| Contingency Fund                     | 3,000.00    | 199.50    | 3,000.00    | 3,000.00    | 3,000.00    | 3,000.00    | 3,000.00       | 3,000.00    | 3,000.00    |  |
| Old Age Assistance (OAA)             | 7,000.00    | 3,135.41  | 7,000.00    | 7,000.00    | 7,000.00    | 7,000.00    | 7,000.00       | 7,000.00    | 7,000.00    |  |
| Local Welfare                        | 2,000.00    | 1,230.21  | 2,000.00    | 2,000.00    | 2,000.00    | 2,000.00    | 2,000.00       | 2,000.00    | 2,000.00    |  |
| Veteran's Aid                        | 750.00      | .00       | 750.00      | 750.00      | 750.00      | 750.00      | 750.00         | 750.00      | 750.00      |  |
| Juvenile Court Placement             | 4,000.00    | 796.15    | 3,000.00    | 3,000.00    | 3,000.00    | 3,000.00    | 3,000.00       | 3,000.00    | 3,000.00    |  |
| Memorial Day Expenses                | 800.00      | 661.35    | 800.00      | 800.00      | 800.00      | 800.00      | 800.00         | 800.00      | 800.00      |  |
| Parks                                | 390.00      | 148.41    | 389.00      | 389.00      | 389.00      | 389.00      | 389.00         | 389.00      | 389.00      |  |

| Classification           | 1983          |              | 1983          |               | 1984 Dept.    |               | 1984 Selectmen |             | 1984 Budget |             |
|--------------------------|---------------|--------------|---------------|---------------|---------------|---------------|----------------|-------------|-------------|-------------|
|                          | Budget        | Expenditures | Recommended   | Recommended   | Recommended   | Recommended   | Recommended    | Recommended | Recommended | Recommended |
| Recreation               | \$ 2,005.00   | \$ 2,076.36  | \$ 2,073.00   | \$ 2,073.00   | \$ 2,073.00   | \$ 2,073.00   | \$ 2,073.00    | \$ 2,073.00 | \$ 2,073.00 | \$ 2,073.00 |
| Hydrant                  | 3,520.00      | 4,340.00     | 3,840.00      | 3,840.00      | 3,840.00      | 3,840.00      | 3,840.00       | 3,840.00    | 3,840.00    | 3,840.00    |
| Cemeteries               | 300.00        | 300.00       | 300.00        | 300.00        | 300.00        | 300.00        | 300.00         | 300.00      | 300.00      | 300.00      |
| Damages & Legal Fees     | 3,000.00      | 2,150.00     | 3,000.00      | 3,000.00      | 3,000.00      | 3,000.00      | 3,000.00       | 3,000.00    | 3,000.00    | 3,000.00    |
| Adv., Reg. & Mun. Assoc. | 2,020.00      | 2,036.56     | 2,020.00      | 2,020.00      | 2,020.00      | 2,020.00      | 2,020.00       | 2,020.00    | 2,020.00    | 2,020.00    |
| Interest on debt         | 7,296.00      | 5,796.00     | 4,347.50      | 4,347.50      | 4,347.50      | 4,347.50      | 4,347.50       | 4,347.50    | 4,347.50    | 4,347.50    |
| Principal on debt        | 30,500.00     | 30,500.00    | 27,500.00     | 27,500.00     | 27,500.00     | 27,500.00     | 27,500.00      | 27,500.00   | 27,500.00   | 27,500.00   |
| Capital Expenditures     | 48,000.00     | 46,951.06    | 71,000.00     | 71,000.00     | 71,000.00     | 71,000.00     | 55,000.00      | 55,000.00   | 60,000.00   | 60,000.00   |
| TOTALS                   | \$ 419,234.25 | 387,815.50   | \$ 471,820.94 | \$ 471,820.94 | \$ 446,357.27 | \$ 452,645.77 |                |             |             |             |

# PROPERTY TAXES ASSESSED IN ROLLINSFORD FOR THE YEAR 1983

\*Indicates Current Use

| Name                        | Assessment | Credit | Tax Due    | Fee |
|-----------------------------|------------|--------|------------|-----|
| Abbott, Richard & Solange   | \$ 39,000  | \$     | \$1,670.00 | \$  |
| Adams, Kathleen             | 24,500     |        | 1,049.00   |     |
| Adams, John & Laura         | 14,700     |        | 629.00     |     |
| Aikens, James & Margaret    | 69,400*    | 50     | 2,971.00   |     |
| Aikman, Marion              | 3,400      |        | 146.00     |     |
| "                           | 33,000     |        | 1,413.00   |     |
| "                           | 2,900*     |        | 124.00     |     |
| "                           | 3,900*     |        | 167.00     |     |
| "                           | 1,500*     |        | 64.00      |     |
| "                           | 1,900*     |        | 82.00      |     |
| "                           | 1,000*     |        | 43.00      |     |
| "                           | 800*       |        | 34.00      |     |
| "                           | 65,800*    |        | 2,817.00   |     |
| "                           | 900*       |        | 39.00      |     |
| Anderson, Jerry/Brown, Earl | 6,400*     |        | 274.00     |     |
| "                           | 1,300*     |        | 56.00      |     |
| "                           | 47,800     |        | 2,046.00   |     |
| "                           | 16,600     |        | 711.00     |     |
| Anderson, Jerry & Joanne    | 500*       |        | 21.00      |     |
| "                           | 48,300     | 50     | 2,018.00   |     |
| "                           | 15,400     |        | 659.00     |     |
| Angelopoulos, Theodora      | 92,900     | 50     | 3,927.00   |     |
| Angelopoulos, Frank         | 20,400     |        | 873.00     |     |
| Arkwell, David & Lona       | 33,400     |        | 1,430.00   |     |
| Arnault, Gerald & Lois      | 24,100     | 50     | 982.00     |     |
| Arthur, Jeffrey & Jane      | 52,200     |        | 2,235.00   |     |
| Athans, John & Anne         | 35,100     | 50     | 1,453.00   |     |
| Austin, Michael             | 16,900     |        | 723.00     |     |
| Ayer, Paul & Carmen         | 59,500     |        | 2,547.00   |     |
| Ayer, Paul & Pamela         | 20,000     | 50     | 806.00     |     |
| Arsenault, Richard          | 21,500     |        | 920.00     |     |
| Ashburner, Gordon & Mrs.    | 39,200     |        | 1,678.00   |     |
| Argue, James & Katherine    | 23,900     |        | 1,023.00   |     |
| Bandouveres, Gary           | 41,200     |        | 1,764.00   |     |
| Bandouveres, George & Mary  | 11,500     |        | 492.00     |     |
| "                           | 49,700     | 50     | 2,078.00   |     |
| "                           | 28,400     |        | 1,216.00   |     |
| Barrows, Everett & Ellen    | 26,000     |        | 1,113.00   |     |
| Barry, Frederick & June     | 65,400     | 50     | 2,750.00   |     |
| Beaudet, Roland & Rachel    | 36,900     | 10,000 | 1,152.00   |     |
| Bateman, Evelyn             | 7,200      |        | 308.00     |     |
| Bergmann, Gloria            | 13,300     |        | 569.00     |     |
| Bell, David & Glenna        | 34,000     | 50     | 1,406.00   |     |
| Belliveau, Melase & Adele   | 17,400     | 20,000 | .00        |     |
| Bennett, Patricia           | 21,800     | 50     | 883.00     |     |
| Berge, Eivind & Judy        | 34,100     |        | 1,460.00   |     |
| Bergeron, Gary & Rose       | 24,800     |        | 1,062.00   |     |
| Berry, Thomas & Monique     | 19,800     |        | 848.00     |     |

\*Indicates Current Use

| Name                        | Assessment | Credit | Tax Due   | Fee |
|-----------------------------|------------|--------|-----------|-----|
| Bertrand, Robert & Patricia | \$ 21,600  |        | \$ 925.00 |     |
| Bertrand, Robert & Lucette  | 23,200     | 50     | 943.00    |     |
| Bertrand, Gerard, & Julie   | 9,000      |        | 385.00    |     |
| Berube, Arthur & Aurore     | 28,900     | 10,000 | 809.00    |     |
| Berube, Clara & Celia       | 11,700     | 20,000 | .00       |     |
| Berube, Eugene & Annette    | 22,900     | 10,000 | 552.00    |     |
| Bickford, Charles & Mrs.    | 18,000     | 50     | 721.00    |     |
| Bickford, Merle & Carleen   | 36,500     | 50     | 1,513.00  |     |
| Bisier, Diogene & Annette   | 29,400     |        | 1,259.00  |     |
| Bisson, Elliott & Margaret  | 29,500     | 50     | 1,213.00  |     |
| Bisson, Joanne              | 20,100     |        | 860.00    |     |
| Bisson, Marion              | 5,500      | 20,000 | .00       |     |
| Bisson, Robert & Joanne     | 30,900     | 50     | 1,273.00  |     |
| Bisson, Ronald & Joan       | 40,300     |        | 1,725.00  |     |
| Bigos, Donald & Joan        | 29,400     |        | 1,259.00  |     |
| Blair, Robert & Mary        | 25,800     | 50     | 1,054.00  |     |
| Blais, Adolphus & Mrs.      | 29,800     | 50     | 1,226.00  |     |
| Blais, Henry & Katherine    | 28,200     | 50     | 1,157.00  |     |
| Blais, Maurice & Rachel     | 27,500     |        | 1,177.00  |     |
| Blier, Clarence & Mrs.      | 34,000     |        | 1,456.00  |     |
| Blouin, Inc.                | 164,900    |        | 7,059.00  |     |
| Bolduc, Kenneth & Patricia  | 30,600     |        | 1,310.00  |     |
| "                           | 27,400     | 50     | 1,123.00  |     |
| Bolian, Charles & Donna     | 55,000     |        | 2,355.00  |     |
| Boothby, Gerald & Louise    | 1,100      |        | 47.00     |     |
| "                           | 37,400     |        | 1,601.00  |     |
| Borretti, Robert & Rosemary | 41,100     |        | 1,759.00  |     |
| Boston & Maine RR           | 8,200      |        | 351.00    |     |
| "                           | 5,500      |        | 235.00    |     |
| "                           | 1,000      |        | 43.00     |     |
| "                           | 1,300      |        | 56.00     |     |
| Boucher, Louis & Claire     | 37,500     |        | 1,605.00  |     |
| Bourque, Armand & Theresa   | 22,900     | 50     | 930.00    |     |
| Bouthiette, James & Mary    | 6,400      |        | 274.00    |     |
| "                           | 6,400      |        | 274.00    |     |
| Boewe, Florence             | 17,000     |        | 728.00    |     |
| Bradbury, Richard & Carol   | 29,600     | 50     | 1,217.00  |     |
| Bradley, Helen              | 78,300     |        | 3,352.00  |     |
| "                           | 4,900      |        | 210.00    |     |
| Bridges, George & Mary      | 29,300     | 50     | 1,204.00  |     |
| Brock, Chester              | 22,600     |        | 968.00    |     |
| Brodeur, Leo & Michelle     | 44,800     | 50     | 1,868.00  |     |
| Brodeur, Roger & Patricia   | 26,600     | 50     | 1,089.00  |     |
| Brown, Raymond & Alice      | 18,400     |        | 788.00    |     |
| Brown, Robert & Charleen    | 26,200     |        | 1,122.00  |     |
| Brown, Robert & Susan       | 46,000     |        | 1,969.00  |     |
| Brown, Robert & Jeanne      | 4,600      |        | 197.00    |     |
| Brown, Steven               | 49,200*    |        | 2,106.00  |     |
| Brown, Ronald & Sandra      | 26,400     |        | 1,130.24  |     |
| "                           | 25,700     |        | 1,100.00  |     |
| Brown, Michael & Nancy      | 23,000     |        | 985.00    |     |

\*Indicates Current Use

| Name                          | Assessment | Credit    | Tax Due    | Fee   |
|-------------------------------|------------|-----------|------------|-------|
| Brunelle, Raymond & Mrs.      | \$ 35,800  | 50        | \$1,483.00 |       |
| Brunelle, Robert & Mernadette | 35,300     |           | 1,511.00   |       |
| Brunet, Clarence & Sandra     | 29,500     | 50        | 1,213.00   |       |
| Bryant, Harriet               | 26,500     |           | 1,134.00   |       |
| Burke, Dennis & Margaret      | 13,300     |           | 569.00     |       |
| Burke, John & Kathleen        | 37,600     | 50        | 1,560.00   |       |
| Burnham, Harold & Fannie      | 17,500     |           | 749.00     |       |
| Burr, Alonzo & Ruth           | 45,400     |           | 1,944.00   |       |
| Bryan, Wallace & Jennifer     | 36,900     |           | 1,580.00   |       |
| Burke, Raymond & Beatrice     | 14,700     |           | 629.00     |       |
| Chamberlain, Brian            | 8,700      |           | 372.00     |       |
| Canney, Rachel                | 29,500     |           | 1,263.00   |       |
| Caouette, Joseph & Ida        | 37,500     | 7,500/50  | 1,555.00   |       |
| Carignan, Ronald & Janice     | 20,600     | 50        | 832.00     |       |
| Caron, Gerard & Dorothy       | 33,000     |           | 1,413.00   |       |
| Caron, Paul & Linda           | 40,400     |           | 1,730.00   |       |
| Carr, Roland & Judy           | 32,300     | 50        | 1,333.00   |       |
| Carroll, S.G.                 | 31,300     |           | 1,340.00   |       |
| Cashman, William & Barbara    | 25,400     | 50        | 1,037.00   |       |
| Cass, Harley & Theresa        | 23,500     | 50        | 956.00     |       |
| Catalfo, Vinenza & Joseph     | 47,200     | 10,000/50 | 1,542.00   |       |
| Catino, Andrew & Dorothy      | 35,000     |           | 1,498.00   |       |
| Chabot, Denis & Janet         | 29,600     | 50        | 1,217.00   |       |
| Chabot, Raymond               | 17,800     |           | 762.00     | 10.00 |
| Chagnon, Robert & Alice       | 26,100     | 50        | 1,067.00   |       |
| Charette, Sylvio & Mrs.       | 16,300     | 15,000    | 56.00      |       |
| Charpentier, Albert & Marie   | 32,900     | 50        | 1,358.00   |       |
| Chase, Antonia                | 23,500     | 10,000/50 | 528.00     |       |
| "                             | 16,200     |           | 694.00     |       |
| Chase, Earl R. & Earl D.      | 34,900     |           | 1,494.00   |       |
| Chenard, Gerard & Lea         | 38,600     | 10,000    | 1,224.00   |       |
| Cheney, Harland & Geraldine   | 2,000      |           | 86.00      |       |
| "                             | 22,700     | 50        | 922.00     |       |
| Cheney, Marlene               | 23,700     |           | 1,015.00   |       |
| Cheney, Mary                  | 28,600     |           | 1,224.00   |       |
| Child, Thomas & Barbara       | 41,600     |           | 1,781.00   |       |
| Cingolani, William            | 37,100     |           | 1,588.00   |       |
| Clavette, Norman              | 26,700     |           | 1,143.00   |       |
| Cleary, Robert & Brenda       | 24,700     |           | 1,057.00   |       |
| Colprit, Stephen & Phoebe     | 22,700     |           | 972.00     |       |
| Constine, Fred & Jean         | 23,900     | 50        | 973.00     |       |
| Cormier, Delia                | 38,400     |           | 1,644.00   |       |
| Cote, Robert & Leontine       | 24,900     | 50        | 1,016.00   |       |
| Courser, Frederick            | 29,300     |           | 1,254.00   |       |
| "                             | 1,500      |           | 64.00      |       |
| "                             | 1,100      |           | 47.00      |       |
| "                             | 1,700      |           | 73.00      |       |
| Courteau, Andy Jr.            | 398,600    |           | 17,064.00  |       |
| Couture, Roland               | 15,400     |           | 659.00     |       |
| Croteau, Albert & Linda       | 34,600     |           | 1,481.00   |       |
| Croteau, Eva                  | 19,300     | 20,000    | .00        |       |

\*Indicates Current Use

| Name                         | Assessment | Credit | Tax Due    | Fee |
|------------------------------|------------|--------|------------|-----|
| Croteau, John & Carole       | \$23,500   |        | \$1,006.00 |     |
| Croteau, Joseph & Grace      | 18,100     | 50     | 725.00     |     |
| Crowell, Frank & Agnes       | 30,000     | 10,000 | 856.00     |     |
| Cullen, Robert & Fernande    | 31,100     | 50     | 1,281.00   |     |
| Cunningham, John & Linda     | 30,200     |        | 1,293.00   |     |
| Corliss, Dennis & Karen      | 31,900     |        | 1,366.00   |     |
| Curran, Gerard & Judith      | 4,800      |        | 205.00     |     |
| Curtis, Corydon & Shirley    | 40,000     |        | 1,712.00   |     |
| Cushman, James & Linda       | 47,600     | 50     | 1,986.00   |     |
| Cunningham, Russell & Janet  | 29,700     |        | 1,271.00   |     |
| Calivas, Chris & Beverly     | 80,000     |        | 3,425.00   |     |
| Couture, Marc                | 9,200      |        | 395.00     |     |
| Crosier, Philip & Mary       | 36,200     |        | 1,550.00   |     |
| Cogdill, Timothy & Linda     | 36,700     |        | 1,571.00   |     |
| Cioffi, Samuel & C. Sheridan | 68,500     |        | 2,932.00   |     |
| "                            | 70,000     |        | 2,997.00   |     |
| "                            | 1,200      |        | 51.00      |     |
| "                            | 1,300      |        | 56.00      |     |
| "                            | 1,400      |        | 60.00      |     |
| Daeris, Eunice               | 54,500     |        | 2,333.00   |     |
| "                            | 600        |        | 26.00      |     |
| Dagenais, George & Lorraine  | 28,100     | 50     | 1,153.00   |     |
| Daigle, Leonard & Amanda     | 36,600     |        | 1,567.00   |     |
| Damart Thermawear Inc.       | 16,300     |        | 698.00     |     |
| "                            | 8,600      |        | 368.00     |     |
| "                            | 285,800    |        | 12,235.00  |     |
| "                            | 155,800    |        | 6,670.00   |     |
| Davis, Edgar & Hazel         | 11,300     | 50     | 434.00     |     |
| Davis, Glen & Charlotte      | 11,200     |        | 479.00     |     |
| "                            | 2,900      |        | 124.00     |     |
| Davis, Henrietta             | 26,400     | 20,000 | .00        |     |
| Day, Edward & Beatrice       | 56,300     |        | 2,410.00   |     |
| Day, Richard & Jane          | 40,300     | 50     | 1,675.00   |     |
| Dearborn, Howard & Mrs.      | 11,400     | 50     | 430.00     |     |
| "                            | 13,600     |        | 582.00     |     |
| Demaris, Paul & Maureen      | 26,200     |        | 1,122.00   |     |
| Demers, Joseph               | 1,500      |        | 64.00      |     |
| Demers, Robert & Patricia    | 31,300     |        | 1,340.00   |     |
| DeRoy, Raoul & Edna          | 17,400     |        | 745.00     |     |
| Dickinson, Alan & M. Brianne | 40,000     |        | 1,712.00   |     |
| Dionne, Albert & Beverly     | 31,900     | 700    | 666.00     |     |
| Dionne, Charles & Nancy      | 23,300     | 50     | 947.00     |     |
| Dionne, Jean & Doris         | 17,700     | 50     | 708.00     |     |
| Dionne, Norman & Marie       | 26,300     | 10,000 | 698.00     |     |
| Dionne, Sally                | 17,600     |        | 753.00     |     |
| Dodge, Guy & Geraldine       | 25,900     |        | 1,109.00   |     |
| Dodier, Richard & Louise     | 40,400     | 50     | 1,608.00   |     |
| "                            | 29,000     |        | 1,241.00   |     |
| Dodier, Joseph & Lillian     | 28,800     | 50     | 1,183.00   |     |
| Dodier, Paul & Gwendolyn     | 3,500      |        | 150.00     |     |
| "                            | 30,000     | 50     | 1,234.00   |     |



\*Indicates Current Use

| Name                        | Assessment | Credit    | Tax Due    | Fee   |
|-----------------------------|------------|-----------|------------|-------|
| Doe, Estate of Abbie        | \$ 62,700  |           | \$2,684.00 |       |
| Doherty, Eleanor            | 44,500     | 50        | 1,855.00   | 19.00 |
| Donahue, William & Mabel    | 44,700     | 50        | 1,864.00   |       |
| Doucette, Anita             | 35,400     |           | 1,515.00   |       |
| Dover, City of              | 7,500      |           | 321.00     |       |
| "                           | 12,300     |           | 527.00     |       |
| "                           | 3,000      |           | 128.00     |       |
| Dover Doctor's Park         | 900        |           | 39.00      |       |
| Dover Shopping Plaza        | 14,800     |           | 634.00     |       |
| Doyon, Norman & Andrea      | 30,400     |           | 1,301.00   |       |
| Drake, Charles & Ruth       | 25,400     | 50        | 1,037.00   |       |
| Dover, City of              | 2,400      |           | 103.00     |       |
| Dickau, Richard & Lucy      | 22,100     |           | 946.00     |       |
| Dube, Noel & Antoinette     | 23,800     |           | 1,019.00   |       |
| Dubois, John & Gertrude     | 40,800     | 50        | 1,697.00   |       |
| Ducharme, Ronald & Joyce    | 43,500     |           | 1,862.00   |       |
| Duchesneau, Guy & Gertrude  | 24,700     |           | 1,057.00   |       |
| Duchesneau, Jeannette       | 24,900     |           | 1,066.00   |       |
| Dudley, Theresa             | 16,500     |           | 706.00     |       |
| "                           | 700        |           | 30.00      |       |
| Duhaime, Maurice & Mrs.     | 33,300     | 50        | 1,376.00   |       |
| Dukes, Thomas & Gaynell     | 30,000     |           | 1,310.00   |       |
| Dumais, Ronald & Monica     | 28,700     | 50        | 1,179.00   |       |
| Demers, Raymond & Lorraine  | 32,100     |           | 1,374.00   |       |
| Duncan, Patricia            | 28,300     |           | 1,212.00   |       |
| Earle, Helen                | 33,300     |           | 1,426.00   |       |
| "                           | 30,500     |           | 1,306.00   |       |
| Eastman, Harold & Florence  | 20,700     | 50        | 836.00     |       |
| Ebbson, Louis & Lena        | 21,100     | 10,000/50 | 425.00     |       |
| "                           | 2,500      |           | 107.00     |       |
| Economos, Anthony & Bernice | 25,500     | 50        | 1,042.00   |       |
| Economos, George            | 16,800     |           | 719.00     |       |
| Economos, Lewis & Mrs.      | 24,600     | 50        | 1,003.00   |       |
| Eighmey, Stephen & Cynthia  | 27,500     |           | 1,177.00   |       |
| Eldridge, Lester & Evelyn   | 22,500     |           | 963.00     |       |
| Ellis, Thomas & Kathleen    | 16,700     |           | 715.00     |       |
| Ellis, Willard & Pearl      | 20,800     |           | 890.00     |       |
| Emack, Paul & Sandra        | 28,600     |           | 1,224.00   |       |
| Emerson, Mrs. George        | 67,700     |           | 2,898.00   |       |
| "                           | 41,100     |           | 1,759.00   |       |
| Eliades, Alexander          | 123,600    |           | 5,291.00   |       |
| Emery, Harley               | 33,400     |           | 1,430.00   |       |
| Emond, Raymond & Alice      | 18,100     | 10,000/50 | 297.00     |       |
| England, Albert & Phyllis   | 33,500     | 50        | 1,384.00   |       |
| Estes, Philip & Joanne      | 36,500     |           | 1,563.00   |       |
| Estes, Walter & Muriel      | 25,100     | 50        | 1,075.00   |       |
| Estes, Albert & Elizabeth   | 5,200      |           | 223.00     |       |
| "                           | 61,800     |           | 2,646.00   |       |
| Edgecomb, Randolph & Heidi  | 10,800     |           | 462.00     |       |
| Fager, Charles & Vasiliki   | 28,300     | 50        | 1,162.00   |       |
| Fenton, Joseph              | 37,500     |           | 1,605.00   |       |

\*Indicates Current Use

| Name                        | Assessment | Credit    | Tax Due     | Fee |
|-----------------------------|------------|-----------|-------------|-----|
| Fermanis, Arthur & Helen    | \$ 26,100  |           | \$ 1,117.00 |     |
| Fermanis Estate             | 45,000     |           | 1,926.00    |     |
| Fieldsend, Gary & Pamela    | 27,200     |           | 1,164.00    |     |
| Fisher, Walter              | 3,400      |           | 146.00      |     |
| "                           | 3,200      |           | 137.00      |     |
| Fleming, William & Anne     | 33,400     | 50        | 1,480.00    |     |
| Flynn, Paul                 | 41,500     |           | 1,777.00    |     |
| Flynn, Ruth & Timothy       | 109,100    |           | 4,671.00    |     |
| "                           | 48,600     |           | 2,081.00    |     |
| "                           | 48,400     |           | 2,072.00    |     |
| "                           | 46,600     |           | 1,995.00    |     |
| "                           | 47,800     |           | 2,046.00    |     |
| "                           | 50,200     |           | 2,149.00    |     |
| Fogarty, Anselm & Ida       | 20,000     | 50        | 806.00      |     |
| Fogarty, Richard & Patricia | 28,200     | 50        | 1,157.00    |     |
| Ford-Smith, Herbert & Mrs.  | 51,300*    |           | 2,196.00    |     |
| Fortier, Robert             | 5,400      |           | 231.00      |     |
| Foss, Harold & Denise       | 32,000     | 50        | 1,320.00    |     |
| Foxlow, William & Jeannette | 22,900     | 50        | 930.00      |     |
| Franklin, Mabel             | 18,700*    |           | 801.00      |     |
| "                           | 9,500*     |           | 407.00      |     |
| "                           | 400*       |           | 17.00       |     |
| "                           | 5,600*     |           | 240.00      |     |
| Freeland, Frank & Donna     | 29,100     |           | 1,246.00    |     |
| Frost, Ruth                 | 23,200     | 15,000    | .00         |     |
| Fisher, Clara               | 36,000     |           | 1,541.00    |     |
| Gadoury, Maria              | 24,200     | 15,000/50 | 344.00      |     |
| Gagne, Ch. & Charlotte      | 31,400     | 50        | 1,294.00    |     |
| Glasgow, Melissa            | 5,200      |           | 223.00      |     |
| Gagnon, Fernand & Irene     | 33,400     | 50        | 1,380.00    |     |
| Gagnon, Norman & Wanda      | 26,600     |           | 1,139.00    |     |
| Gagnon, Laurent & Maureen   | 59,800     | Total     | .00         |     |
| Gagnon, Victor & Alice      | 37,600     |           | 1,610.00    |     |
| Gagnon, Victor & Laurent    | 2,300      |           | 98.00       |     |
| Gainty, Thomas & Geralda    | 67,500     | 50        | 2,840.00    |     |
| Gaiser, Bernard, & Victoria | 28,900     |           | 1,237.00    |     |
| Galanes, Paul & Linda       | 29,900     |           | 1,280.00    |     |
| Galeota, Anthony & Julia    | 52,400     |           | 2,243.00    |     |
| Gallant Industries          | 29,500     |           | 1,263.00    |     |
| Gagnon, Richard             | 13,200     |           | 565.00      |     |
| Garneau, Dan & Darlene      | 28,700     |           | 1,229.00    |     |
| Garneau, Maurice & Elaine   | 29,600     |           | 1,267.00    |     |
| Garrett, Edward & Helen     | 53,700     |           | 2,299.00    |     |
| Garrett, John & Lee         | 56,500     |           | 2,419.00    |     |
| Garrison Hill Greenhouse    | 2,900      |           | 124.00      |     |
| Gessis, John                | 600        |           | 26.00       |     |
| Gibbas, Doris               | 29,700     | 700       | 571.00      |     |
| Gibbas, Michael             | 28,600     |           | 1,224.00    |     |
| Gilbert, Edward & Mary      | 45,600     |           | 1,952.00    |     |
| Gerard, Theophil & Irene    | 22,400     |           | 959.00      |     |
| "                           | 28,600     | 50        | 1,174.00    |     |

\*Indicates Current Use

| Name                              | Assessment | Credit | Tax Due     | Fee   |
|-----------------------------------|------------|--------|-------------|-------|
| Giroux, Marcel & Agnes            | \$ 31,700  |        | \$ 1,357.00 |       |
| "                                 | 26,700     | 50     | 1,093.00    |       |
| Giroux, Trefle J.                 | 16,300     |        | 698.00      |       |
| Glovinski, William & Doris        | 34,300     |        | 1,468.00    |       |
| Glovinski, Edward & Lorraine      | 46,400     |        | 1,986.00    |       |
| "                                 | 8,700      |        | 372.00      |       |
| "                                 | 30,200     | 50     | 1,243.00    |       |
| Glovinski, Keith                  | 31,200     |        | 1,336.00    |       |
| Gonya, Joseph & Venise            | 27,900     | 50     | 1,144.00    |       |
| Goodrich, Chester & Helen         | 61,000     |        | 2,611.00    |       |
| Gordon, Neal & Judith             | 23,600     |        | 1,010.00    |       |
| Gosselin, Richard & Julie         | 30,800     |        | 1,319.00    |       |
| Goudouros, Richard & Charlene     | 34,000     | 50     | 1,406.00    |       |
| Goulet, Noel & Rachel             | 26,600     | 50     | 1,089.00    |       |
| Granite State Nat'l Bank          | 146,100    |        | 6,255.00    | 50.00 |
| Granite State Savings (Southeast) | 8,300      |        | 355.00      |       |
| Granite State Savings (Southeast) | 129,900    |        | 5,561.00    |       |
| Grant, Alan & Carolyn             | 37,800     | 50     | 1,568.00    |       |
| Grassi, Mona                      | 25,300     |        | 1,083.00    |       |
| Gray, Francis & Louise            | 24,400     | 50     | 995.00      |       |
| Green, Dorothy                    | 35,400     |        | 1,515.00    |       |
| "                                 | 2,700      |        | 116.00      |       |
| Greenaway, Florence               | 31,100     |        | 1,331.00    |       |
| Gregorakos, Paul                  | 35,500     |        | 1,520.00    |       |
| Grimmer, Jean                     | 29,100     |        | 1,246.00    |       |
| Grommet, Leslie                   | 34,700     |        | 1,486.00    |       |
| Grass, Wesley & Shirley           | 17,300     |        | 741.00      |       |
| George, Sybil                     | 11,100     |        | 475.00      |       |
| Gray, Robert                      | 6,000      |        | 257.00      |       |
| Haines, Lloyd & Clara             | 23,500     |        | 1,006.00    |       |
| Hale, Richard & Edna              | 30,400     | 50     | 1,251.00    |       |
| Halteman, Evelyn                  | 31,200     | 50     | 1,286.00    |       |
| Hamel, Dennis & Catherine         | 32,400     |        | 1,387.00    |       |
| Hamel, George                     | 30,800     |        | 1,319.00    |       |
| Hammond, Howard & Leona           | 21,200     |        | 908.00      |       |
| Hammond, Howard & Nancy           | 25,400     |        | 1,087.00    |       |
| "                                 | 4,000      |        | 171.00      |       |
| Hammond, William & Dorothy        | 27,900     | 50     | 1,144.00    |       |
| Hannon, George T.                 | 9,800      | 50     | 370.00      |       |
| Hanson, Paul & Dorothy            | 16,200     | 10,000 | 265.00      |       |
| Hapgood, Earl & Mona              | 20,300     | 50     | 819.00      |       |
| Hardy, Thomas & Donna             | 27,600     |        | 1,182.00    | 12.00 |
| Hargreaves, Ronald & Joan         | 30,500     | 50     | 1,256.00    |       |
| Hendrix, Ralph & Bernice          | 34,400     | 50     | 1,423.00    |       |
| Hickey, Catherine                 | 37,200     |        | 1,593.00    |       |
| Hill, Richard                     | 33,900     | 50     | 1,401.00    |       |
| "                                 | 2,700      |        | 116.00      |       |
| Hodgdon, Stuart & Constance       | 27,500     |        | 1,177.00    |       |
| Holmstrom, Paul & Alice           | 21,000     | 50     | 849.00      |       |
| Hopkins, Edward & Barbara         | 21,900     |        | 938.00      |       |
| Houde, Norman & Betty             | 15,600     |        | 668.00      |       |

\*Indicates Current Use

| Name                          | Assessment | Credit    | Tax Due   | Fee |
|-------------------------------|------------|-----------|-----------|-----|
| Huber, Walter & Lydia         | \$ 6,800   |           | \$ 291.00 |     |
| Huff, James & Andrea          | 25,100     |           | 1,075.00  |     |
| Hutchinson, Lawrence & Susan  | 28,100     | 50        | 1,153.00  |     |
| Hanrahan, Pamela              | 31,000     |           | 1,327.00  |     |
| Harmon, Daniel                | 17,100     |           | 732.00    |     |
| Iorio, Anthony & P. Young     | 28,100     |           | 1,203.00  |     |
| Jackson, Ann                  | 4,400      |           | 188.00    |     |
| Jacobson, Merle & Jacquelyn   | 23,100     | 50        | 939.00    |     |
| Janco Realty                  | 520,900    |           | 22,300.00 |     |
| Janco Realty                  | 7,000      |           | 300.00    |     |
| Janetos, Andrew & Eleanor     | 95,100     |           | 4,071.00  |     |
| Janetos, George               | 29,700     |           | 1,271.00  |     |
| Janetos, Geo. Lewis, & Paul   | 14,700     |           | 629.00    |     |
| Janetos, George & Marjorie    | 19,500     |           | 835.00    |     |
| "                             | 60,800     |           | 2,603.00  |     |
| Janetos, Lewis & Eleanore     | 66,500     | 50        | 2,797.00  |     |
| Janetos, Mrs. Evangelos       | 71,600     |           | 3,065.00  |     |
| "                             | 15,400     |           | 659.00    |     |
| Janetos, Paul & Christine     | 60,200     |           | 2,577.00  |     |
| Janetos, Simeon               | 1,900      |           | 81.00     |     |
| Jankowski, Leonard & JanLee   | 31,500     |           | 1,349.00  |     |
| "                             | 58,500     |           | 2,504.00  |     |
| Jansen, Edmund & Sandra       | 53,800     | 50        | 2,253.00  |     |
| Jansson, Richard & Catherine  | 29,300     | 50        | 1,204.00  |     |
| Jasiek, Mamie                 | 33,700     | 50        | 1,393.00  |     |
| Javane, Faith                 | 35,200     |           | 1,507.00  |     |
| Jean, Gerald                  | 3,900      |           | 167.00    |     |
| "                             | 57,700     |           | 2,470.00  |     |
| Johnson, Alton & Barbara      | 37,900     | 50        | 1,572.00  |     |
| Joncas, Paul                  | 31,100     | 50        | 1,281.00  |     |
| Joncas, Richard & Grace       | 19,200     | 50        | 772.00    |     |
| Joncas, Rita                  | 27,100     | 50        | 1,110.00  |     |
| Jones, Raymond                | 64,100     | 50        | 2,694.00  |     |
| Jordan, Margaret              | 19,900     |           | 852.00    |     |
| Janetos, Lewis, Rollins & Wm. | 9,500      |           | 407.00    |     |
| Kallay, John                  | 41,700     | 50        | 1,735.00  |     |
| Karkos, Robert & Janice       | 58,000     |           | 2,483.00  |     |
| Karz, John                    | 30,800     | 50        | 1,269.00  |     |
| Keefe, Joseph & Carol         | 34,500     |           | 1,477.00  |     |
| "                             | 4,400      |           | 188.00    |     |
| Kelly, John & Joan            | 27,100     | 50        | 1,110.00  |     |
| Kenyon, Jack & Donna          | 27,000     |           | 1,156.00  |     |
| Kilty, Raymond & Alice        | 34,000     | 50        | 1,406.00  |     |
| Kimball, Larry & Virginia     | 33,600     |           | 1,438.00  |     |
| King, Martha                  | 23,000     |           | 985.00    |     |
| Kennamar, Betty               | 30,200     |           | 1,293.00  |     |
| Kleven, R. & P. Jacobson      | 4,100      |           | 176.00    |     |
| Knowles, Harold Jr. & Gail    | 27,200     |           | 1,164.00  |     |
| Knowles, Harold & Opal        | 9,300      | 10,000/50 | .00       |     |
| "                             | 3,500      |           | 150.00    |     |
| "                             | 22,100     |           | 946.00    |     |

\*Indicates Current Use

| Name                          | Assessment | Credit    | Tax Due     | Fee   |
|-------------------------------|------------|-----------|-------------|-------|
| Kathios, Steven & Michelle    | \$ 24,000  |           | \$ 1,027.00 | 10.00 |
| Kemp, Linda                   | 31,300     |           | 1,340.00    |       |
| Labbe, Frank & Jacqueline     | 39,200     |           | 1,678.00    |       |
| Labbe, Helen                  | 39,700     |           | 1,700.00    |       |
| Labranche, Richard & Barbara  | 19,900     |           | 852.00      |       |
| Labrecque, Albert & Madeleine | 30,200     | 50        | 1,243.00    |       |
| Labrecque, Anna               | 20,600     | 10,000/50 | 405.00      |       |
| Labrecque, Joseph & Ina       | 36,700     | 10,000/50 | 1,093.00    |       |
| LaCasse, Robert               | 53,700     |           | 2,299.00    |       |
| LaCasse, R. & A. LaMarca      | 34,200     |           | 1,464.00    |       |
| Laliberte, Armand & Joan      | 56,000*    | 50        | 2,347.00    |       |
| LaMarca, Ann                  | 37,400     | 50        | 1,551.00    |       |
| Lambert, Peter & Laurie       | 30,400     |           | 1,301.00    |       |
| Lampesis, James               | 43,800     |           | 1,875.00    |       |
| Lampesis, Peter & Kathleen    | 15,900*    |           | 681.00      |       |
| "                             | 66,100     | 50        | 2,780.00    |       |
| Lampesis, Theodore & Margaret | 40,000     | 50        | 1,662.00    |       |
| Lampros, Charles & Constance  | 26,600     | 50        | 1,089.00    |       |
| Lampros, John & Sharon        | 29,900     |           | 1,280.00    |       |
| Lancaster Estates             | 1,100      |           | 47.00       |       |
| "                             | 2,000      |           | 86.00       |       |
| "                             | 400        |           | 17.00       |       |
| "                             | 200        |           | 9.00        |       |
| "                             | 200        |           | 9.00        |       |
| "                             | 200        |           | 9.00        |       |
| "                             | 400        |           | 17.00       |       |
| "                             | 200        |           | 9.00        |       |
| "                             | 200        |           | 9.00        |       |
| "                             | 300        |           | 13.00       |       |
| "                             | 1,100      |           | 47.00       |       |
| "                             | 300        |           | 13.00       |       |
| "                             | 300        |           | 13.00       |       |
| "                             | 200        |           | 9.00        |       |
| Landgraf, Kenneth & Nancy     | 33,900     |           | 1,451.00    |       |
| Landry, Florida               | 18,600     | 10,000    | 368.00      |       |
| Langdon, Robert & Lorraine    | 31,100     | 50        | 1,281.00    |       |
| Larkin, Lawrence & Judith     | 45,000     | 50        | 1,876.00    |       |
| Larochelle, Robert & Fabiola  | 21,200     |           | 908.00      |       |
| Lauze, Jos. R. & Myra         | 27,100     | 50        | 1,110.00    |       |
| Lauze, Jos. M. & Bonnie       | 24,000     | 50        | 977.00      |       |
| Lawry, Henry & Laura          | 37,600     | 50        | 1,560.00    |       |
| Leclerc, Ronald & Joan        | 37,000     |           | 1,584.00    |       |
| Legere, Paul & Rita           | 37,400     | 50        | 1,551.00    |       |
| Lemay, Richard & Sandra       | 21,900     | 50        | 888.00      |       |
| Lennon, Ernest Jr. & Ruth     | 26,300     |           | 1,126.00    |       |
| Lennon, Robert & Muriel       | 30,300     |           | 1,297.00    |       |
| Lepage, Delphis               | 36,000     |           | 1,541.00    |       |
| Lepage, Lionel & Beatrice     | 22,000     | 50        | 892.00      |       |
| Lepage, Roger & Beverly       | 44,800     |           | 1,918.00    |       |
| "                             | 35,400     |           | 1,515.00    |       |
| "                             | 23,000     |           | 985.00      |       |

\*Indicates Current Use

| Name                       | Assessment | Credit | Tax Due   | Fee   |
|----------------------------|------------|--------|-----------|-------|
| Leslie, Linwood & Ethel    | \$ 22,900  | 50     | \$ 930.00 |       |
| Lesniak, John & Marylou    | 31,100     | 50     | 1,281.00  |       |
| Lesniak, Joseph & Mary     | 23,300     |        | 997.00    |       |
| Letarte, Armand & Anne     | 28,700     |        | 1,229.00  |       |
| Letendre, Roland & Janet   | 28,400     | 50     | 1,166.00  |       |
| Leuchs, Geo. & Elizabeth   | 42,100     |        | 1,802.00  |       |
| "                          | 21,600     |        | 925.00    |       |
| Levasseur, June            | 23,300     |        | 997.00    |       |
| Levy, Richard & Shelly     | 32,500     |        | 1,391.00  |       |
| Lewis, Ernest & Dorothy    | 10,700     | 50     | 408.00    |       |
| Lindbom, Mrs. Arnold       | 26,900     |        | 1,151.00  |       |
| Locke, Ira                 | 33,200     |        | 1,421.00  | 14.00 |
| Long, Timothy & Janice     | 42,900     |        | 1,837.00  |       |
| Lord & Keenan              | 8,100      |        | 347.00    |       |
| "                          | 12,600     |        | 539.00    |       |
| Lord, George & Shirley     | 23,200     | 10,000 | 565.00    |       |
| Lord, Heirs of Lena        | 28,100     |        | 1,203.00  |       |
| Lord, Henry & Ella         | 28,800     | 50     | 1,183.00  |       |
| Lord, Jeannine             | 29,700     |        | 1,271.00  |       |
| Lover, Lawrence            | 6,400      |        | 274.00    |       |
| "                          | 34,200     | 50     | 1,414.00  |       |
| Lucier, Raymond & Janice   | 36,400     |        | 1,558.00  |       |
| Lewis, Gary & Claudette    | 18,900     |        | 809.00    |       |
| Linnemeyer, Brigit & David | 20,400*    |        | 873.00    |       |
| Lambert, Lydia & G. Rubin  | 32,200     |        | 1,378.00  |       |
| MacIntyre, Ch. & Florence  | 28,300     | 50     | 1,162.00  |       |
| Mahoney, Lawrence & Nancy  | 29,200     | 50     | 1,200.00  |       |
| Mairs, R. & E. O'Brien     | 49,600     |        | 2,123.00  |       |
| Maixner, Daniella          | 35,800     |        | 1,533.00  |       |
| Malerba, Frank & Collette  | 30,400     | 50     | 1,251.00  |       |
| Mallen, Beulah             | 1,200      |        | 51.00     |       |
| Mandych, Peter & Jean      | 42,100     |        | 1,802.00  |       |
| Mansfield, Ch. & Glenda    | 28,700     |        | 1,229.00  |       |
| Mantos, Peter & Penny      | 43,300     | 50     | 1,804.00  |       |
| Marshall, Philip & Mrs.    | 26,200     | 50     | 1,072.00  |       |
| Marston, Frederick         | 28,700     |        | 1,229.00  |       |
| "                          | 2,700      |        | 116.00    |       |
| Marston, George & Louise   | 1,700      |        | 73.00     |       |
| Marston, Thomas & Lynn     | 21,200     |        | 908.00    |       |
| Matthews, Margaret         | 68,700*    |        | 2,941.00  |       |
| McClendon, Kenneth & Ida   | 46,300     | 50     | 1,932.00  |       |
| McCann, Edward & Clara     | 23,300     | 50     | 947.00    |       |
| McElheny, Victor           | 32,500     |        | 1,391.00  |       |
| Marcotte, Doris & Robert   | 38,100     |        | 1,631.00  |       |
| McKenney, Richard          | 47,100     |        | 2,016.00  |       |
| McKenzie, Donald & Mrs.    | 40,600     |        | 1,738.00  |       |
| "                          | 4,300      |        | 184.00    |       |
| McMahon, Hugh              | 15,800     |        | 676.00    |       |
| Merchants National Bank    | 9,500      |        | 407.00    |       |
| Merrill, Alvin & Mrs.      | 25,000     | 50     | 1,020.00  |       |
| Meserve, Joseph & Lorraine | 27,200     | 50     | 1,114.00  |       |

\*Indicates Current Use

| Name                         | Assessment | Credit | Tax Due     | Fee   |
|------------------------------|------------|--------|-------------|-------|
| Methvin, Thomas              | \$ 23,400  |        | \$ 1,002.00 |       |
| Michaud, Clement & Louiselle | 40,300     | 50     | 1,675.00    |       |
| Michaud, Laurent & Berthilde | 28,300     | 50     | 1,162.00    |       |
| Michaud, Marguerite          | 43,800     | 50     | 1,825.00    |       |
| Michaud, Oscar & Virginia    | 25,700     | 50     | 1,050.00    |       |
| Michaud, Roger & Hope        | 35,800     |        | 1,533.00    |       |
| Mick, Samuel & Carol         | 23,500     |        | 1,006.00    |       |
| "                            | 20,100     |        | 860.00      |       |
| "                            | 36,900     |        | 1,580.00    |       |
| Miller, Russell & Shirley    | 36,200     |        | 1,550.00    |       |
| Miller, Wayne & Carol        | 23,500     |        | 1,006.00    |       |
| Minichiello, Joseph & Eva    | 32,400     |        | 1,387.00    |       |
| Mitchell, Basil & Lydia      | 19,800     | 50     | 798.00      |       |
| Mitchell, Garth & Janice     | 32,400     | 50     | 1,337.00    |       |
| Mitchell, Gary & Paulette    | 29,700     | 50     | 1,221.00    |       |
| Molleur, Theresa             | 23,200     |        | 993.00      |       |
| Morang, Duncan & Frances     | 40,800     | 50     | 1,697.00    |       |
| Morest, Rhea                 | 29,000     |        | 1,241.00    |       |
| Morest, Roland & Janet       | 25,500     | 50     | 1,042.00    |       |
| Morest, Roland               | 19,400     | 50     | 781.00      |       |
| Morgridge, Robert & Joan     | 26,200     | 50     | 1,072.00    |       |
| Morin, Fabiola               | 32,800     | 10,000 | 976.00      |       |
| Morin, Hector & Marie        | 28,000     | 50     | 1,149.00    |       |
| Morin, Leonard & Genevieve   | 25,400     |        | 1,087.00    |       |
| Morris, Estate of Dr.        | 9,100*     |        | 390.00      |       |
| "                            | 4,500*     |        | 193.00      |       |
| "                            | 100,300*   |        | 4,294.00    |       |
| "                            | 61,900     |        | 2,650.00    |       |
| "                            | 3,800      |        | 163.00      |       |
| "                            | 43,200*    |        | 1,849.00    |       |
| "                            | 28,500*    |        | 1,220.00    |       |
| Morrisette, David & G. Vahey | 27,300     | 700    | 469.00      |       |
| Mucci, Frederick & Eileen    | 51,700     | 50     | 2,163.00    | 22.00 |
| Mulligan, Charles & Deborah  | 5,900      |        | 253.00      |       |
| Mulligan, Peter & Janice     | 4,600      |        | 197.00      |       |
| Murphy, James & Alice        | 24,300     |        | 1,040.00    |       |
| Murphy, Edward & Beverly     | 39,400     | 50     | 1,637.00    |       |
| Meegan, Robert & Janet       | 42,800     |        | 1,832.00    |       |
| McGarrell, Antonio & Denise  | 21,200     |        | 908.00      |       |
| Nadeau, Paul & Louis         | 30,800     | 100    | 1,219.00    |       |
| Noonan, Thomas               | 25,800     |        | 1,104.00    |       |
| Nesman, Robert & Norma       | 29,100     |        | 1,246.00    |       |
| Nettleton, Rexford & Teresa  | 36,200     | 50     | 1,500.00    |       |
| Newcombe, Robert & Virginia  | 27,500     | 50     | 1,127.00    |       |
| Newling, Hollis & Roseanna   | 20,100     | 50     | 810.00      |       |
| Norton, John & Evelyn        | 54,800     | 50     | 2,296.00    |       |
| "                            | 6,000      |        | 257.00      |       |
| Norton, Janet                | 23,300     |        | 997.00      |       |
| "                            | 32,700     | 50     | 1,350.00    |       |
| "                            | 4,400      |        | 188.00      |       |
| Nuppola, Ensio & Tellervo    | 74,200*    |        | 3,177.00    |       |

\*Indicates Current Use

| Name                          | Assessment | Credit    | Tax Due  | Fee   |
|-------------------------------|------------|-----------|----------|-------|
| Nye, Richard                  | 32,300     |           | 1,383.00 |       |
| Northern Utilities            | 50,900     |           | 2,179.00 |       |
| O'Connor, James & Theresa     | 33,700     |           | 1,443.00 |       |
| O'Connell, Lawrence           | 40,800     |           | 1,747.00 |       |
| O'Neill, Myron & Pauline      | 5,000*     |           | 214.00   |       |
| "                             | 31,300*    |           | 1,340.00 |       |
| Ordway, Peter & Patricia      | 29,100     |           | 1,246.00 | 12.00 |
| "                             | 10,300*    |           | 441.00   | 10.00 |
| "                             | 1,600*     |           | 68.00    | 10.00 |
| "                             | 1,100*     |           | 47.00    | 10.00 |
| "                             | 44,100*    |           | 1,888.00 | 18.00 |
| "                             | 72,300*    | 50        | 3,045.00 | 30.00 |
| Osbon, Arthur & Joyce         | 29,600     |           | 1,267.00 |       |
| Otis, Maxine                  | 25,800     |           | 1,104.00 |       |
| Otis, Philip & Claire         | 15,900     |           | 681.00   |       |
| Ouellette, Edwina             | 18,300     | 20,000    | .00      |       |
| Ouellette, Joan               | 43,100     |           | 1,845.00 |       |
| Ofner, Marie                  | 34,000     |           | 1,456.00 |       |
| Page, Richard                 | 900        | 10,000    | .00      |       |
| Parent, Raymond               | 27,700     |           | 1,186.00 |       |
| Parks, Leon & Florence        | 15,300     | 10,000/50 | 177.00   |       |
| Parshley, Frank & Geraldine   | 31,100     | 50        | 1,281.00 |       |
| Paul, Florence                | 11,900     |           | 509.00   |       |
| Pawnell, Thomas               | 25,000     |           | 1,070.00 |       |
| Pay, John Jr.                 | 34,100     | 50        | 1,410.00 |       |
| Pelczar, Lewis                | 13,800     |           | 591.00   |       |
| Penney, Ambrose & Gail        | 30,300     |           | 1,297.00 |       |
| Perreault, David & Cynthia    | 30,600     |           | 1,310.00 |       |
| Perreault, Fernand & Beatrice | 33,500     |           | 1,434.00 |       |
| Perreault, Roger & Gloria     | 31,300     | 50        | 1,290.00 |       |
| "                             | 6,300      |           | 270.00   |       |
| "                             | 6,300      |           | 270.00   |       |
| Perreault, Sylvio & Florence  | 23,000     | 10,000    | 557.00   |       |
| Perry, Josephine              | 29,200     | 20,000    | 394.00   |       |
| Perry, William & Sharon       | 22,900     |           | 980.00   | 10.00 |
| "                             | 20,400     | 50        | 823.00   | 10.00 |
| Peters, Michael & Natalie     | 29,700     |           | 1,271.00 |       |
| Petroni, Alfred & Carole      | 27,100     | 50        | 1,110.00 |       |
| Phinney, James & Linda        | 27,300     | 50        | 1,119.00 |       |
| Pichette, Joseph & Nancy      | 32,000     | 50        | 1,320.00 |       |
| Place, Arthur & Lorraine      | 36,100     | 50        | 1,495.00 |       |
| Plante, Raymond & Jeannette   | 37,900     | 50        | 1,572.00 |       |
| Plumpton, Robert & Sharon     | 30,000     |           | 1,284.00 |       |
| Poirier, Alphonse & Annette   | 33,000     |           | 1,413.00 |       |
| Poirier, Robert               | 54,400     | 50        | 2,295.00 |       |
| Porter, Joseph                | 6,700      |           | 287.00   |       |
| "                             | 39,400     |           | 1,687.00 |       |
| "                             | 7,200      |           | 308.00   |       |
| "                             | 41,600     |           | 1,781.00 |       |
| "                             | 10,300     |           | 441.00   |       |
| "                             | 5,700      |           | 244.00   |       |



\*Indicates Current Use

| Name                        | Assessment | Credit | Tax Due   | Fee |
|-----------------------------|------------|--------|-----------|-----|
| Porter, Joseph              | \$ 5,600   |        | \$ 240.00 |     |
| "                           | 1,000      |        | 43.00     |     |
| "                           | 17,900     |        | 766.00    |     |
| "                           | 21,900     |        | 938.00    |     |
| "                           | 16,800     |        | 719.00    |     |
| Pray, Richard & Margaret    | 23,000     | 50     | 935.00    |     |
| Pridham, Margaret           | 34,100     | 50     | 1,410.00  |     |
| Proctor, Raymone & Betty    | 15,400     |        | 659.00    |     |
| Public Service of N.H.      | 716,600    |        | 30,678.00 |     |
| Quint, Robert & Bernadette  | 21,400     | 50     | 866.00    |     |
| Quintal, Roland & Jeannine  | 20,700     |        | 886.00    |     |
| Railsback, Raymond          | 24,900     | 50     | 1,016.00  |     |
| Randall, Clayton & Elfreide | 59,200     | 50     | 2,484.00  |     |
| Reed, Everett & Ruth        | 28,100     | 50     | 1,153.00  |     |
| Reishus, Christina          | 29,400     |        | 1,259.00  |     |
| Renaud, Jos. R. & Edwina    | 39,300     |        | 1,682.00  |     |
| Renaud, Lumina              | 10,600     | 10,000 | 26.00     |     |
| Resnek, Frank               | 21,100     |        | 903.00    |     |
| Rheaume, Glen & Claire      | 24,700     |        | 1,057.00  |     |
| Richards, William & Mrs.    | 31,700     |        | 1,357.00  |     |
| "                           | 85,400     |        | 3,656.00  |     |
| Rickard, George             | 37,300     |        | 1,597.00  |     |
| Rines, Chester & Marjorie   | 21,000     |        | 899.00    |     |
| Roberge, Elaine             | 34,000     |        | 1,456.00  |     |
| Roberge, Ronald & RoseMarie | 40,500     |        | 1,734.00  |     |
| "                           | 4,500      |        | 193.00    |     |
| "                           | 29,600     |        | 1,267.00  |     |
| Roberts, Clyde & Elizabeth  | 29,100     |        | 1,246.00  |     |
| "                           | 14,900     |        | 638.00    |     |
| "                           | 41,500     |        | 1,777.00  |     |
| "                           | 54,000     | 50     | 2,262.00  |     |
| Robinson, John              | 23,200     |        | 993.00    |     |
| Roberts, Hiram              | 65,700     |        | 2,813.00  |     |
| Roberts, James & Rose       | 19,900     | 10,000 | 424.00    |     |
| Robertshaw, Grace & Elmer   | 29,700     |        | 1,271.00  |     |
| Roche, John & Patricia      | 21,300     |        | 912.00    |     |
| Rodden, Brian               | 14,400     |        | 616.00    |     |
| Rodier, Paul & Leola        | 36,000     |        | 1,541.00  |     |
| Rodney, Errol & Joanne      | 33,400     |        | 1,430.00  |     |
| Rodney, Norma               | 22,300     |        | 955.00    |     |
| Rogers, Henry & Irene       | 41,200     |        | 1,764.00  |     |
| Rollins, Helen              | 4,400*     |        | 188.00    |     |
| Ross, Edgar & Phyllis       | 28,300     | 50     | 1,212.00  |     |
| Rouleau, Martin & Kristen   | 34,500     |        | 1,477.00  |     |
| Rowell & Watson             | 32,600     |        | 1,396.00  |     |
| Ruiz, Gloria                | 31,300     |        | 1,340.00  |     |
| Russillo, Jos. & Anna       | 32,900     | 50     | 1,358.00  |     |
| Richards, Wm. & Elizabeth   | 8,600      |        | 368.00    |     |
| Sands, Richard & Rose       | 35,100     |        | 1,503.00  |     |
| Sargent, Richard            | 3,400      |        | 146.00    |     |
| Saucier, John & Ruth        | 21,200     |        | 908.00    |     |

\*Indicates Current Use

| Name                          | Assessment | Credit | Tax Due     | Fee   |
|-------------------------------|------------|--------|-------------|-------|
| Scipione, Philomena           | \$ 42,200  |        | \$ 1,807.00 |       |
| Scipione, Anthony & Ann       | 23,900     |        | 1,023.00    |       |
| Scott, Bruce & Alice          | 14,200     | 50     | 558.00      |       |
| Scott, Perry & Marianne       | 49,300     | 50     | 2,061.00    |       |
| Scott, Richard & Irene        | 44,000     |        | 1,884.00    | 19.00 |
| Seavey, Fred & Barbara        | 28,800     |        | 1,233.00    |       |
| Shaw's Realty                 | 9,700      |        | 415.00      |       |
| Sheehy, Daniel & Joanne       | 22,000     | 50     | 892.00      |       |
| Shorey, Kenneth               | 35,500     |        | 1,520.00    |       |
| Shorey, Phyllis               | 4,400      |        | 188.00      |       |
| Shuck, Charles & Pauline      | 24,400     |        | 1,045.00    |       |
| Skaltsis, Demetrios & Mrs.    | 33,000     | 50     | 1,363.00    |       |
| Smith, Ovid                   | 22,000     | 50     | 892.00      |       |
| Smith, Robert & Mary          | 58,500*    |        | 2,504.00    |       |
| Snyder, Simon                 | 22,900     |        | 980.00      |       |
| Sorice, John & Anita          | 35,000     | 50     | 1,448.00    |       |
| Soucy, Robert & Gloria        | 52,700     |        | 2,256.00    | 23.00 |
| So. Berwick Mfg. Co.          | 2,500      |        | 107.00      |       |
| "                             | 6,500      |        | 278.00      |       |
| Spencer, Carlton & Carolyn    | 46,200     |        | 1,978.00    |       |
| Spencer, Nathan & Constance   | 35,900     | 50     | 1,487.00    |       |
| Springer, Donn                | 31,700     |        | 1,357.00    |       |
| St. Laurent, William          | 500        |        | 21.00       |       |
| Starling, Douglas & Kathleen  | 25,300     |        | 1,083.00    | 11.00 |
| Starrat, Robert & Bonita      | 35,300     |        | 1,511.00    |       |
| Steen, Robert & Donna         | 31,200     | 50     | 1,286.00    |       |
| Stephens, Peter & Priscilla   | 25,600     | 50     | 1,046.00    |       |
| St. Hilaire Estate            | 43,900     |        | 1,879.00    |       |
| Stiles, Calvin & Alberta      | 13,200     | 50     | 515.00      |       |
| St. Laurent, Roger & Dana     | 31,400     | 50     | 1,294.00    |       |
| St. Lawrence, Ronald & Rachel | 21,400     |        | 916.00      |       |
| Stockdale, Arline & Harry     | 6,300*     |        | 270.00      |       |
| "                             | 3,900      |        | 167.00      |       |
| "                             | 33,700     |        | 1,443.00    |       |
| "                             | 7,500      |        | 321.00      |       |
| Stockdale, Harry              | 1,100*     |        | 47.00       |       |
| "                             | 1,300*     |        | 56.00       |       |
| "                             | 8,300*     |        | 355.00      |       |
| Strauss, Robert & Mildred     | 28,400     | 50     | 1,166.00    |       |
| Strobel, George & Margaret    | 41,500     | 50     | 1,727.00    |       |
| Stroth, Grace & M. Whitcomb   | 43,400     |        | 1,858.00    |       |
| Sullivan, Roland & Natalie    | 44,900     | 50     | 1,872.00    |       |
| Swan, Robert                  | 8,000      | 50     | 292.00      |       |
| Schafer, Andrea               | 27,400     |        | 1,173.00    |       |
| Staines, William & Karen      | 34,900     |        | 1,494.00    |       |
| Schneider, Benjamin & Leah    | 34,000     |        | 1,456.00    |       |
| Sunnyknoll Estates            | 25,000     |        | 1,070.00    |       |
| "                             | 1,300      |        | 56.00       |       |
| Suprin, Michael               | 21,000     |        | 899.00      |       |
| Stolpe, David & Terri         | 30,200     |        | 1,293.00    |       |
| Stone, Christopher & Frances  | 29,600     |        | 1,267.00    |       |

s Current Use

\*Indicates Current Use

| Name                         | Assessment | Credit    | Tax Due   | Fee |
|------------------------------|------------|-----------|-----------|-----|
| Tamposi, Lehouillier, etc.   | \$ 21,400  |           | \$ 916.00 |     |
| "                            | 37,400     |           | 1,601.00  |     |
| Theberge, Geo. & Flprence    | 20,600     | 50        | 832.00    |     |
| Theberge, Marie L.           | 34,000     | 20,000/50 | .00       |     |
| Therrien, Roger              | 34,900     | 50        | 1,444.00  |     |
| Therrien, Romeo & Mary       | 39,400     | 50        | 1,637.00  |     |
| Therrien, Rudolph & Theresa  | 22,100     | 50        | 896.00    |     |
| "                            | 25,800     |           | 1,104.00  |     |
| Thivierge, Ubald & Yvonne    | 56,600     |           | 2,423.00  |     |
| Tilson, Margaret & J. Cooper | 33,700     |           | 1,443.00  |     |
| Toof, Whitcomb & Thelma      | 28,700     | 50        | 1,179.00  |     |
| Toussaint, Lydia & B&R Hamel | 31,000     | 20,000    | .00       |     |
| Toussaint, Robert & Norma    | 26,500     | 50        | 1,084.00  |     |
| Tozier, Burton & Lois        | 26,700     | 50        | 1,093.00  |     |
| Trott, Marie                 | 13,300     |           | 569.00    |     |
| Trundy, Louis & Bettie       | 30,700     | 50        | 1,264.00  |     |
| Trustees of WD Hospital      | 17,900     |           | 766.00    |     |
| Tully, Thomas & Patricia     | 10,600     |           | 454.00    |     |
| Turcotte, Lionel & Jean      | 41,300     |           | 1,768.00  |     |
| Turcotte, Peter & Benjamin   | 6,600      |           | 283.00    |     |
| Turcotte, Peter & Diane      | 48,400     |           | 2,072.00  |     |
| Turgeon, Armand              | 60,700     |           | 2,599.00  |     |
| Turgeon, Paul & Betty        | 8,400      |           | 360.00    |     |
| Vaillancourt, Israel         | 15,700     | 50        | 622.00    |     |
| Valhos, Peter & Antonia      | 34,000     | 50        | 1,406.00  |     |
| Vatistas, Peter & Mrs.       | 40,500     |           | 1,734.00  |     |
| Vaughan, Robert & Kathleen   | 24,400     | 50        | 995.00    |     |
| Veno, Roland & Delia         | 27,800     | 50        | 1,140.00  |     |
| Vermette, Albert & Marie     | 25,000     | 10,000/50 | 592.00    |     |
| Vermette, Joseph & Irene     | 30,500     | 10,000    | 878.00    |     |
| Vermette, Raymond            | 42,900     |           | 1,837.00  |     |
| Verrette, Dorothy            | 19,500     |           | 835.00    |     |
| Veziris, Kosmas & Christina  | 45,400     |           | 1,944.00  |     |
| Viel, Albert & Alberta       | 30,600     | 10,000    | 882.00    |     |
| Viel, Louis & Rita           | 47,300     | 50        | 1,975.00  |     |
| Viel, Ovid & Constance       | 800*       |           | 34.00     |     |
| "                            | 700*       |           | 30.00     |     |
| "                            | 1,300*     |           | 56.00     |     |
| "                            | 9,700*     |           | 415.00    |     |
| "                            | 62,900     |           | 2,693.00  |     |
| Vigneault, Roger & Alice     | 25,800     |           | 1,104.00  |     |
| Volinsky, Henry & Irene      | 34,800     | 50        | 1,440.00  |     |
| Volinsky, Robert & Priscilla | 28,400     |           | 1,216.00  |     |
| Voye, William & Lucille      | 28,700     |           | 1,229.00  |     |
| Vreeland, James & Marcia     | 22,700     |           |           |     |
| Walker, James & Jane         | 96,900     | 50/50     | 4,048.00  |     |
| Walker, Thomas V.            | 29,400     | 50        | 1,209.00  |     |
| Wallace, Norman & Maureen    | 23,300     | 50        | 947.00    |     |
| Wasson, Richard & Therese    | 59,700     | 50        | 2,508.00  |     |
| Watson, John & Beatrice      | 28,000     | 50        | 1,149.00  |     |
| Watson, Rachel               | 49,000     |           | 2,098.00  |     |

\*Indicates Current Use

| Name                         | Assessment | Credit | Tax Due   | Fee |
|------------------------------|------------|--------|-----------|-----|
| Weeks, Barry & Patricia      | \$ 9,500   |        | \$ 407.00 |     |
| "                            | 21,500     |        | 920.00    |     |
| Weiner, Beatrice             | 36,000     |        | 1,541.00  |     |
| Welton, Elizabeth            | 10,600     | 10,000 | .00       |     |
| Wentworth, Aaron & Janice    | 43,100     |        | 1,845.00  |     |
| "                            | 5,400      |        | 231.00    |     |
| Wentworth, Andrew & Mary     | 6,800      |        | 291.00    |     |
| Wentworth, David & Aaron     | 82,200     |        | 3,519.00  |     |
| "                            | 4,500      |        | 193.00    |     |
| "                            | 4,000      |        | 171.00    |     |
| Wentworth, David & Anita     | 48,500     | 50     | 2,026.00  |     |
| Wentworth Greenhouse         | 600        |        | 26.00     |     |
| "                            | 25,000     |        | 1,070.00  |     |
| "                            | 191,800    |        | 8,211.00  |     |
| Wentworth, Mrs. Ralph        | 37,000     |        | 1,584.00  |     |
| "                            | 3,700      |        | 158.00    |     |
| "                            | 2,500      |        | 107.00    |     |
| Wentworth, Thomas & Laura    | 600        |        | 26.00     |     |
| "                            | 17,700     |        | 758.00    |     |
| Wesselhoeft, Max             | 41,600     | 50     | 1,731.00  |     |
| West, William & Gail         | 29,000     |        | 1,241.00  |     |
| Weston, Robert & Karen       | 46,000     |        | 1,969.00  |     |
| Whalen, John & Lena          | 25,500     |        | 1,092.00  |     |
| White, Forrest & Georgia     | 22,700     | 10,000 | 544.00    |     |
| Whitehouse, Jay & Denise     | 34,400     |        | 1,473.00  |     |
| Whitehouse, Robert & Mrs.    | 400        |        | 17.00     |     |
| "                            | 28,500     | 50     | 1,170.00  |     |
| Williams, Charles & Myo Suk  | 28,700     | 50     | 1,179.00  |     |
| Williams, Jack & Gracie      | 37,800     | 50/50  | 1,518.00  |     |
| Williams, James & Linda      | 39,500     |        | 1,691.00  |     |
| Winter, Raymond & Alice      | 39,800     |        | 1,704.00  |     |
| "                            | 4,700      |        | 201.00    |     |
| Wood, Levi & Juliet          | 37,800     |        | 1,618.00  |     |
| "                            | 18,700     | 50     | 751.00    |     |
| Workman, Gerald & JoAnn      | 28,100     | 50     | 1,153.00  |     |
| Wyckoff, Jonathan            | 19,400     |        | 831.00    |     |
| "                            | 27,200     |        | 1,164.00  |     |
| "                            | 43,000     |        | 1,841.00  |     |
| "                            | 46,100     |        | 1,974.00  |     |
| "                            | 35,500     |        | 1,520.00  |     |
| Yarnold, Sam & Alice         | 43,000     |        | 1,841.00  |     |
| Young, Louise                | 22,900     | 20,000 | .00       |     |
| Zarrillo, Salvatore & Sophie | 20,200     |        | 865.00    |     |

# SUMMARY OF INVENTORY & TAX ANALYSIS

## COMPARATIVE LIST FOR 1982 - 1983

| TYPE OF PROPERTY                 | 1982<br>VALUE       | 1983<br>VALUE       |
|----------------------------------|---------------------|---------------------|
| Land                             | \$ 5,302,400        | \$ 4,962,400        |
| Buildings                        | 18,351,900          | 18,532,800          |
| Factory Buildings                | included above      |                     |
| Public Service Dist. Line        | 716,600             | 716,600             |
| Gas Line                         | 50,900              | 50,900              |
| Mobile Homes                     | 176,800             | 217,600             |
|                                  | <u>\$24,598,600</u> | <u>\$24,480,300</u> |
| Property Assessment Exemptions   |                     |                     |
| Elderly Exemptions               | \$ 170,000          | \$ 470,000          |
| Veterans' Tax Credit             | 13,900              | 13,500              |
| Tax Rate Computation             |                     |                     |
| Total Town Appropriations        | \$ 419,409.71       | \$ 419,235.00       |
| Total Revenues & Credits         | 185,490.00          | 215,239.00          |
| Net Town Appropriations          | 233,920.00          | 203,996.00          |
| Net School Appropriations        | 734,000.00          | 758,180.00          |
| County Tax Assessment            | 90,292.00           | 115,295.00          |
| Total of Town, School and County | 1,058,212.00        | 1,077,471.00        |
| Deduct Total Business Profits    | 83,602.00           | 69,242.00           |
| Add War Service Credits          | 13,450.00           | 13,500.00           |
| Add Overlay                      | 6,184.00            | 6,152.00            |
| Property Taxes to be raised      | 994,244.00          | 1,027,881.00        |
| Less War Service Credits         | <u>13,450.00</u>    | <u>13,500.00</u>    |
| TOTAL TAX COMMITMENT             | \$ 980,794.00       | \$1,014,381.00      |
| Tax Rate                         |                     |                     |
| Town Tax                         | \$ 9.40             | \$ 8.53             |
| County Tax                       | 3.50                | 4.65                |
| School Tax                       | <u>27.80</u>        | <u>29.63</u>        |
| Per/thousand                     | \$40.70             | \$42.81             |

## TREASURER'S REPORT

### January 1, 1983 - December 31, 1983

BALANCE, January 1, 1983

#### General Fund

|                          |                   |               |
|--------------------------|-------------------|---------------|
| Checking Account         | \$ 34,119.99      |               |
| Savings Account #4-19423 | 331.90            |               |
| Savings Account #0500089 | 10,481.74         |               |
| Re-purchase Agreement    | <u>230,000.00</u> |               |
|                          |                   | \$ 274,933.63 |

#### Revenue Sharing

|                          |           |                  |
|--------------------------|-----------|------------------|
| Savings #4-19467 Balance | 11,972.39 | <u>11,972.39</u> |
|--------------------------|-----------|------------------|

BALANCE DECEMBER 31, 1983 - ALL FUNDS

\$ 286,906.02

# RECEIPTS

## Local Sources

|                                      |                |                |
|--------------------------------------|----------------|----------------|
| Tax Collector                        | \$1,108,744.51 | \$1,108,744.51 |
| Town Clerk                           |                |                |
| Auto Permits                         | 66,347.50      |                |
| Dog Licenses and Fines               | 1,260.05       |                |
| Miscellaneous Fees and Permits       | 193.50         |                |
| Marriage Licenses                    | 280.00         |                |
| Copies of Licenses and Miscellaneous | 106.00         |                |
| UCC                                  | 48.00          |                |
| Yield Tax                            | 50.42          |                |
|                                      |                |                |

Interest Income 68,285.47

|                                |          |
|--------------------------------|----------|
| Savings Account #4-19523       | 21.83    |
| Revenue Sharing #4-19467       | 579.55   |
| Savings Account #0500089       | 160.25   |
| Various Re-purchase Agreements | 6,350.81 |
| Money Market #0607509          | 4,143.06 |
|                                |          |

Permits and Licenses 11,255.50

|                         |          |
|-------------------------|----------|
| Bowling                 | 420.00   |
| Junkyard                | 25.00    |
| Cablevision Franchise   | 1,222.36 |
| Pistol                  | 59.00    |
| Building                | 1,082.00 |
| Sub-Division and Zoning | 1,318.35 |
|                         |          |

Reimbursements 4,126.71

|                                 |          |
|---------------------------------|----------|
| Insurance - Including Dividends | 2,852.07 |
| Property Tax                    | (426.25) |
| Legal Fee                       | 68.75    |
| Rollinsford Water District      | 275.00   |
| Miscellaneous                   | 10.97    |
| Welfare                         | 20.00    |
|                                 |          |

Miscellaneous Sources 2,800.54

|                              |          |
|------------------------------|----------|
| Garbage Can Use              | 560.00   |
| Rental of Buildings          | 35.00    |
| Police Fines and Reports     | 195.00   |
| Sale of Scrap Metal and Junk | 504.60   |
| Sale of Police Cruiser       | 450.00   |
| Sale of Garbage Packer       | 3,000.00 |
| Sale of Copy Machine         | 100.00   |
|                              |          |

State of New Hampshire 4,844.60

|                      |           |
|----------------------|-----------|
| Bank Stock Tax       | 68.00     |
| Business Profits Tax | 77,206.27 |
| Revenue Sharing      | 52,045.93 |
| Motor Vehicle        | 5,838.07  |
| Highway Subsidy      | 19,296.00 |
| Gas Tax Refund       | 1,022.12  |
|                      |           |

|                                       |             |                      |
|---------------------------------------|-------------|----------------------|
| State of New Hampshire cont.          |             |                      |
| Gas Tax Refund                        | \$ 1,022.12 |                      |
| Water Supply and Pollution            | 12,085.00   |                      |
| Railroad Tax                          | 994.95      |                      |
|                                       |             | \$ 168,555.84        |
| U.S. Government                       |             |                      |
| Revenue Sharing                       | 17,765.00   | 17,765.00            |
| TOTAL RECEIPTS                        |             | \$1,386,378.17       |
| TOTAL RECEIPTS PLUS BEGINNING BALANCE |             | \$1,673,284.19       |
| DISBURSEMENTS:                        |             |                      |
| Selectmen's Order Paid                |             |                      |
| General Town Expense                  | 458,724.91  |                      |
| County Taxes                          | 115,295.00  |                      |
| School Disbursements                  | 751,000.00  |                      |
|                                       |             | 1,325,019.91         |
| BALANCE 12/31/83                      |             | 348,264.28           |
| BALANCE DECEMBER 31, 1983 DETAIL      |             |                      |
| General Fund                          |             |                      |
| Checking account per bank statement   | 122,878.45  |                      |
| Add: In Transit:                      |             |                      |
| Reimbursement                         | 65.00       |                      |
|                                       |             | Sub-total 122,943.45 |
| Subtract: In Transit:                 |             |                      |
| Disbursements not yet cleared bank    |             | 28,131.97            |
| Checking balance as adjusted 12/31/83 |             | 94,811.48            |
| Money Market #0607509                 | 143,135.86  |                      |
| Re-purchase Agreement                 | 100,000.00  |                      |
|                                       |             | 243,135.86           |
| Revenue Sharing                       |             |                      |
| Savings #4-19467 Balance              | 10,316.94   | 10,316.94            |
| BALANCE DECEMBER 31, 1983 - ALL FUNDS |             | \$ 348,264.28        |

Subject to Audit

Respectfully submitted,  
Gerald L. Boothby, Treasurer

**TOWN OF ROLLINSFORD TRUST FUNDS**  
**Statement of Principal & Income**  
**for the 12 months ended Dec. 31, 1983**

|                            |                     |
|----------------------------|---------------------|
|                            | Town Equipment Fund |
| Principal                  |                     |
| Balance, January 1, 1983   | \$ 24,800.00        |
| New Funds                  | 10,000.00           |
| Withdrawals                | .00                 |
| Balance, December 31, 1983 | \$ 34,800.00        |

|                             |                     |
|-----------------------------|---------------------|
|                             | Town Equipment Fund |
| Income                      |                     |
| Balance, January 1, 1983    | \$ 5,173.39         |
| Earned during period        | 2,475.37            |
| Expended during period      | <u>.00</u>          |
| Balance, December 31, 1983  | \$ 7,648.76         |
| Balance, Principal & Income |                     |
| December 31, 1983           | <u>\$ 42,448.76</u> |
| Granite State Savings Bank  | \$ 39,948.76        |
| Market Fund                 | <u>2,500.00</u>     |
| TOTAL                       | \$ 42,448.76        |

**TAX COLLECTOR'S REPORT**  
**Fiscal Year Ended December 31, 1983 (June 30, 1984)**  
**TOWN OF ROLLINSFORD**

|  | DR.                   |               | Levies Of            |                     |
|--|-----------------------|---------------|----------------------|---------------------|
|  | 1983                  |               | 1982                 | Prior               |
| Uncollected Taxes - Beginning of Fiscal Year |                       |               |                      |                     |
| Property Taxes                               |                       | \$ 131,080.81 |                      | \$ 1,235.10         |
| Resident Taxes                               |                       | 3,500.00      |                      | 2,790.00            |
| Taxes Committed to Collector:                |                       |               |                      |                     |
| Property Taxes                               | \$1,020,825.04        |               |                      |                     |
| Resident Taxes                               | 13,280.00             |               |                      |                     |
| National Bank Stock Taxes                    | 78.00                 |               |                      |                     |
| Land Use Change Taxes                        | 3,250.00              |               |                      |                     |
| Added Taxes:                                 |                       |               |                      |                     |
| Resident Taxes                               | 970.00                |               | 390.00               |                     |
| Overpayments:                                |                       |               |                      |                     |
| a/c Property Taxes                           | 402.88                |               |                      |                     |
| a/c Resident Taxes                           | 10.00                 |               |                      |                     |
| Interest Collected on Delinquent             |                       |               |                      |                     |
| Property Taxes:                              | 1,481.78              |               | 8,157.62             | 8,789.96            |
| Penalties Collected on Resident              |                       |               |                      |                     |
| Taxes  | <u>32.00</u>          |               | <u>151.00</u>        | <u>5.00</u>         |
| TOTAL DEBITS                                 | <u>\$1,040,329.70</u> |               | <u>\$ 143,279.43</u> | <u>\$ 12,820.06</u> |

|   | CR.           |               |  |             |
|---|---------------|---------------|--|-------------|
| Remittances to Treasurer During Fiscal Year |               |               |  |             |
| Property Taxes                              | \$ 886,265.28 | \$ 130,920.30 |  | \$ 1,235.10 |
| Resident Taxes                              | 10,990.00     | 1,970.00      |  | 60.00       |
| National Bank Stock Taxes                   | 78.00         | .00           |  |             |
| Yield Taxes                                 | .00           | .00           |  |             |
| Land Use Change Taxes                       | 3,250.00      | .00           |  |             |



Remittances to Treasurer During Fiscal Year cont.

|                                |             |             |             |
|--------------------------------|-------------|-------------|-------------|
| Interest Collected During Year | \$ 1,481.78 | \$ 8,157.62 | \$ 8,789.96 |
| Penalties on Resident Taxes    | 32.00       | 151.00      | 5.00        |

Abatements Made During Year:

|                |          |        |          |
|----------------|----------|--------|----------|
| Property Taxes | 1,730.72 | 160.51 |          |
| Resident Taxes |          |        | 2,580.00 |

Uncollected Taxes - End of Fiscal Year:

(As per collector's list)

|                |                       |                      |                     |
|----------------|-----------------------|----------------------|---------------------|
| Property Taxes | 133,231.92            |                      |                     |
| Resident Taxes | 3,270.00              | 1,920.00             | 150.00              |
|                | <u>\$1,040,329.70</u> | <u>\$ 143,279.43</u> | <u>\$ 12,820.06</u> |

## SUMMARY OF TAX SALES ACCOUNTS

Fiscal Year Ended December 31, 1983 (June 30, 1984)  
TOWN OF ROLLINSFORD

**DR.**

**Tax Sales on Account of Levies of**

|                               | 1982               | 1981               | 1980               | Previous<br>Years |
|-------------------------------|--------------------|--------------------|--------------------|-------------------|
| Balance of Unredeemed Taxes   |                    |                    |                    |                   |
| Beginning Fiscal Year*        | \$ 651.20          | \$43,301.83        | \$ 9,582.11        | 559.67            |
| Taxes Sold to Town During     |                    |                    |                    |                   |
| Current Fiscal Year**         | 68,112.14          | .00                | .00                | .00               |
| Interest Collected After Sale | 511.65             | 5,453.76           | 3,336.20           | .00               |
| Redemption Costs              | 329.90             | .00                | .00                | .00               |
| <b>TOTAL DEBITS</b>           | <b>\$69,604.89</b> | <b>\$48,755.59</b> | <b>\$12,918.31</b> | <b>\$ 559.67</b>  |

**CR.**

Remittances to Treasurer During Year

|  |                    |                    |                    |                  |
|--|--------------------|--------------------|--------------------|------------------|
| Redemptions                              | \$18,835.92        | \$25,545.61        | \$ 9,076.88        | \$ 558.48        |
| Interest & Costs After Sale              | 511.65             | 5,453.76           | 3,336.20           | .00              |
| Abatements During Year                   | 8.85               | 1,954.26           | 505.23             | 1.19             |
| Unredeemed Taxes - End of Fiscal<br>Year | 50,248.47          | 15,801.96          | .00                | .00              |
| <b>TOTAL CREDITS</b>                     | <b>\$69,604.89</b> | <b>\$48,755.59</b> | <b>\$12,918.31</b> | <b>\$ 559.67</b> |

\* These sums represent the total of Unredeemed Taxes, as of January 1, 1983 from Tax Sales held in Previous Fiscal Years.

\*\* Amount of Tax Sale(s) held during current fiscal year, including total amount of taxes, interest and costs to date of sale(s).

### TOWN CLERK'S REPORT FOR 1983

|                              |             |
|------------------------------|-------------|
| Auto Permits                 | \$66,346.50 |
| Dog Licenses                 | 1,060.05    |
| Uniform Commercial Code Fees | 48.00       |
| Filing Fees                  | 8.00        |
| Marriage Licenses            | 280.00      |
| Copies of: Birth Cert.       | 17.00       |
| Marriage Cert.               | 9.00        |
| Death Cert.                  | .00         |

## TOWN OF ROLLINSFORD POLICE DEPARTMENT REPORT 1983

The year 1983 brought more change to the Rollinsford Police Department; file and report systems have been upgraded and intergrated, to improve each officers ability to get to the information he needs. We have added new forms and deleted several that are no longer necessary. In addition, the Rollinsford Police Benevolent Association became more active sponsoring a Dance, which will become an annual event.

The change in personnel that occurred with the departure of Sgt. Ed Libby, has brought Robert Ducharme to the Department as a full-time officer, and Michael Jacobson in as a part-time officer. I feel that both of these officers will do outstanding work for the Department.

Among the many calls handled by this Department this year, there has been a trend that I feel the members of the Department can look on with pride, and that is the reduction in residential burglaries. Of the 17 committed in town this year most have been cleared by arrest. In two incidents, this department cleared its own cases by the arrest, and also cleared cases in other communities by these same arrests.

Below is a list of the Departments activity for the year:

|                                |     |                          |     |
|--------------------------------|-----|--------------------------|-----|
| Service Calls                  |     |                          |     |
| Alarms                         | 180 | Escorts                  | 20  |
| Animal Complaints              | 190 | Fire                     | 34  |
| Ambulance Assists              | 41  | Missing Persons          | 5   |
| Assist Citizens                | 259 | House Check Requests     | 72  |
| Assist other P.D.              | 309 | Information              | 164 |
| Criminal Calls                 |     |                          |     |
| Assaults                       | 20  | Disturbance (loud noise) | 38  |
| Burglary                       | 17  | Juvenile                 | 61  |
| Criminal Mischief              | 88  | Rape                     | 2   |
| Criminal Trespass              | 14  | Stolen M/V               | 6   |
| Disturbance (domestic)         | 31  | Recovered Stolen M/V     | 4   |
| Suspicious person              | 96  | Disturbance 2 or more    | 61  |
| Theft                          |     | 85                       |     |
| M/V Activity                   |     |                          |     |
| Accidents                      | 111 | Persons Injured          | 22  |
| Hit & Run                      | 52  | M/V Complaints           | 52  |
| Parking Complaints             | 31  | M/V Listings             | 625 |
| License Checks                 | 121 | Driving under            | 49  |
| Court Activity                 |     |                          |     |
| Number of M/V cases prosecuted | 465 |                          |     |
| Number of Criminal Cases       | 87  |                          |     |

In addition, there are several cases being held over into 1984, due to a crowded court calendar.

Respectfully submitted,  
Jon C. Schmitter  
Chief of Police

## ROLLINSFORD FIRE DEPARTMENT 1983

The following is a breakdown of the numbers and kinds of responses made by the Rollins-

ford Fire Dept. during the year 1983:

|                        |   |                      |    |
|------------------------|---|----------------------|----|
| Structural             | 3 | Electric wire down   | 1  |
| Woods/Brush            | 5 | Gas washdown         | 2  |
| Grass                  | 5 | Damart box           | 1  |
| Chimney                | 3 | False Alarm          | 11 |
| Wood Stove             | 2 |                      |    |
| Cook Stove             | 1 |                      |    |
| Furnace                | 1 | Mutual Aid to:       |    |
| Car Accidents          | 5 | Dover                | 17 |
| Car Fires              | 1 | So. Berwick          | 5  |
| Dump                   | 4 | Somersworth          | 2  |
| Permit Fires           | 4 |                      |    |
| Burning without permit | 1 |                      |    |
| Propane                | 3 |                      |    |
| On RR tracks           | 1 | Mutual Aid called to |    |
| Smoke Investigation    | 3 | Rollinsford          | 2  |

## 1983 ROLLINSFORD PLANNING BOARD REPORT

The year 1983 was a particularly busy year for the Rollinsford Planning Board. Five sub-division proposals (Rickard, Vatisas, Richard, Nuppola, and Janetos) were processed and approved. These resulted in the division of five land parcels in Rollinsford into sixteen individual lots. Also, four site plan reviews (Hanneford Bros., Shaw's, American Legion, and Salmon Falls Town Homes) were conducted and satisfactorily dispositioned. A fifth site plan review prospect (Wentworth Hospital expansion) is in the preliminary discussion stage. In anticipation of this last request, the Rollinsford Planning Board has contracted with the Strafford Regional Planning Commission to conduct a site analysis on that part of Rollinsford (northwest section) bounded by Rollins and Goodwin roads, and the communities of Dover and Somersworth. A report detailing development potential and limitations, including recommendations for future road configurations in the area, is expected in early 1984. It is expected that additional studies will be undertaken for other areas of Rollinsford to support a comprehensive review and update to the town's Master Plan, originally released in 1970. To this end, volunteer participation by citizens of Rollinsford in the plan's review and update as a member of the study team will be solicited soon after the 1984 Town Meeting. Your cooperation and service is needed and will be greatly appreciated.

Board changes during 1983 include the appointments of Thomas Mansfield and Michael Jacobsen as new members to the Board. This Board expresses its thanks to Shirley Curtis and Robert Cullen who recently completed many years of service with the Planning Board.

Respectfully submitted,  
Armand R. Laliberte, Chairman  
Rollinsford Planning Board

## STRAFFORD REGIONAL PLANNING COMMISSION REPORT

The Strafford Regional Planning Commission (SRPC) provides professional planning services to Rollinsford. SRPC maintains a staff with a variety of expertise, including economic development, fiscal impact analysis, environmental assessment, river management, transportation planning, federal assistance grant preparation and local zoning and site review assistance.

In 1983 SRPC has provided Rollinsford a variety of planning services. Of greatest importance is completion of the report entitled, A Site Analysis: The Rollinsford Northwest Corner. The report provides extensive site information and a variety of goals to be utilized in planning for the future land use of the northwest corner. Much of the information is designed to be incorporated in the Rollinsford Master Plan.

Concurrently, SRPC developed the Rollinsford Site Plan Review Regulations and made associated recommendations for the Rollinsford Zoning Ordinances. Staff also actively involved Rollinsford in the transportation planning process, including the successful reception of state and federal aid for an engineering design study of the Weeks Traffic Circle.

Jimmy E. Hicks  
Executive Director

## **ZONING BOARD OF ADJUSTMENT REPORT TO THE TOWN OF ROLLINSFORD: 1983**

The Board of Adjustment had its busiest year ever in 1983 spurred mainly by shopping center developments in the abutting city of Dover.

The following Appeals were disposed of as follows:

A Variance was Granted to allow creation of a non-buildable 50' wide lot creating access to an otherwise land-locked piece of land;

A Variance was Granted allowing development of a lot with less than minimum required frontage;

A Variance was Granted to allow reconstruction of a barn within the minimum required distance to abutter's lot line;

A Variance was Granted to allow construction of a combination rest-room-concession stand at a non-profit softball field;

A request for a Variance or Exception to allow conversion of a residential piece of property to a Veterinary Clinic where such Use is not allowed by the Ordinance was Denied;

Two requests for Variances and Special Exceptions to allow construction of 2 commercial shopping center complexes on the Dover-Rollinsford border were Granted after numerous Hearings and the granting of 5 Variances and 2 Special Exception;

A request to allow conversion of a mill building to an apartment USE was Granted after favorable disposition of requests for 5 Variances and 1 Special Exception;

The Town of Rollinsford should be proud of the complement of this Board. Each Appeal is taken very seriously and decisions voted upon after very serious, in depth, and often heated deliberations. There may be unanimous decisions granted on occasion, but every case has been dealt with the seriousness that is demanded of a quasi-judicialbody.

Members Edward Glovinski, a local contractor; Judge Ovid Viel, farmer and legal expert; Fred Green, businessman; Elliott Bisson, barber; and shipyard employee Ricard Bradbury, lend a realcross-section of opinions to the Board and have been of immense help to the chairman during 1983.

Joseph E. Caouette, Chairman

Zoning Board of Adjustment

## **LIBRARY TRUSTEES REPORT**

### **INCOME:**

|                                      |           |
|--------------------------------------|-----------|
| Friends of the Library contributions | \$ 600.00 |
| Warren Kohl                          | 30.00     |
| Paul Kohl                            | 5.00      |
| Election Day contributions           | 5.25      |
| Interest on account                  | 56.51     |

|                                    |            |
|------------------------------------|------------|
| TOTAL                              | \$ 696.76  |
| Balance December 31, 1982          | 1,366.29   |
|                                    | <hr/>      |
|                                    | \$2,063.05 |
| DISBURSEMENTS:                     |            |
| Stationery                         | \$ 40.00   |
| So. Berwick, Save the Library Fund | 50.00      |
|                                    | <hr/>      |
| TOTAL                              | \$ 90.00   |
| Balance December 31, 1983          | \$1,973.05 |

The Trustees and Friends of the Rollinsford Library had a busy year in 1983. Yet it appears 1984 will be even more challenging. We've been contracted by Mr. Henry Smith of H.M.S. Enterprises and Dr. Ed Cass of ENF Consultants, regarding contracting with either firm for their resource development, business management and consulting services. A decision needs to be made whether the Trustees will avail themselves of these services or not. Also to be investigated is a tentative arrangement with the Granite Lodge Building Corporation. There may exist a possibility that the Masons be allowed to construct a clubhouse on the site approved for the library with one floor of the two story building designated as the start of the Rollinsford Public Library. A vast amount of legal and structural details need to be researched and resolved, however this possibility offers the potential of opening the doors to the first Rollinsford Public Library in 1984.

Mr. Paul Kohl of Portsmouth graciously invited the Trustees and President of the Friends to his home to view the extensive holding of titles which he is contributing to our town. This man has compiled a strong foundation for our library and his generosity is overwhelming. We desperately need a building in order to put these excellent books into circulation.

Many other donations of titles and articles for the yard sale were gratefully received from generous contributors. The South Berwick Public Library gave us three sets of fine reference books. It seems tragic that these holdings remain in storage and thus are unavailable to the townspeople of Rollinsford.

The Friends held two more successful fundraisers: the fourth annual Spaghetti Supper in April and the third annual Yardsale in May. Look for our fifth annual Supper this month or next and please keep us in mind for picking up any items you care to donate for the Yardsale in late May.

In summary, major decisions must be made in 1984. The ingredients for the Rollinsford Public Library are here! You are needed. Come help make the decisions on how we build the shelves to hold the books that will teach, humor, inspire, entertain and amaze our community in the years ahead. Isn't it time for you to become a Friend of the Library? Help make it happen 7:00 to 8:30 p.m. every last Thursday of the month at the Rollinsford Grade School. Be a part of the cultural and educational development in Rollinsford.

Respectfully submitted,  
John Sorice, Chairman

## CONSERVATION REPORT 1983

### BANK

|                                    |            |
|------------------------------------|------------|
| 1/1/83 Balance forwarded from 1982 | \$3,659.76 |
| 12/31/83 Interest                  | 209.39     |
|                                    | <hr/>      |
|                                    | \$3,869.76 |

### CHECKING

|                                    |           |
|------------------------------------|-----------|
| 1/1/83 Balance forwarded from 1982 | \$ 165.00 |
| 6/20/83 N.H. 4-H Camp              | -30.00    |
|                                    | 135.00    |

CHECKING cont.

7/23/83 N.H. 4-H Camp

-60.00

\$ 75.00

Bank Balance

\$3,869.15

Checking Balance

75.00

Total Assets 12/31/83

\$3,944.15

Respectfully submitted,  
Ernest S. Lennon, Jr.

## TRI-AREA VISITING NURSE ASSOCIATION

During 1983, Tri-Area Visiting Nurse Association Home Care of the Sick Program delivered two hundred fifty-five (255) nursing visits, thirty-three (33) home health aide visits and thirty-six (36) physical therapy visits to the town of Rollinsford.

This has been a very productive year for Tri-Area Visiting Nurse Association. We now offer 24 hour, 7 day a week availability of nursing care. Our patients appropriately utilize this service and find it a source of comfort and support.

The Hospice program is one year old. We are very pleased with the program results. All of our staff have received additional education on Care of the Terminally Ill. We have successfully assisted twenty (20) terminally ill patients to live fully until they died. Some people were able to stay at home until death, others had to be admitted to hospitals or nursing homes. Our staff was available at all settings for grief and bereavement counseling.

The Child Health Program has a total of 216 children enrolled. These are all low income/high risk families, many of whom, become eligible during the period of high unemployment. The Child Health Coordinator made 377 home visits, of which 110 were to newborns. At the clinic visit, children received physical exams, immunizations and lab tests.

The Elderly Self Care Program was utilized by 150 elders. The Self Care nurse provides health education and counseling (free of charge) to any elderly person, as well as screening tests for diabetes, hypertension, hearing loss, anemia and weight control.

We appreciate the support from Rollinsford citizens and welcome suggestions concerning our services. Interested citizens are encouraged to apply as agency board members or volunteers. Please call us 692-2112.

Susan Karmeris, R.N., M.S., C.N.A.A.  
Executive Director

## REPORT OF THE LAMPREY REGIONAL SOLID WASTE COOPERATIVE January 1984

The Directors of the Lamprey Regional Solid Waste Cooperative are pleased to report that the incinerator/energy recovery plant located on the University of New Hampshire campus is operating on a continuous twenty-four hour, seven day a week schedule.

The day-to-day operation is carried out under the supervision of the Cooperative's Administrator, under the general supervisory control of the three-member Operations Committee from the Joint Board of Directors. The plant personnel, in addition to the Administrator, includes two mechanics, a truck driver, two daily shifts of 12 hours each involving 8 persons, plus a daily cleanup crew. This organization operates the incinerator system, maintains records, and coordinates with the University's Power Plant staff to monitor the boiler and steam production elements of the plant. The Cooperative's organization also handles the collection of refuse from the transfer stations of five communities, and handles the ash removal and its transfer to the landfill site.

In our report of 1983 you were informed that the Cooperative was moving toward electrical generation as a means of utilizing the excess steam production capability during the summer months. Since the 1983 report the University has received a grant for the rapid construction of a new science building. The designers of the building are investigating the possible use of steam for air conditioning. If the excess steam can be used for this purpose the Cooperative will have a market for the steam which will not require a large capital investment as would electrical generation.

Arrangements were finalized with the New Hampshire Water Supply & Pollution Control Commission and the Office of State Planning which provided a grant of funds to replace the bituminous concrete tipping floor at the incinerator with a reinforced concrete floor. In return for the much improved tipping floor the Cooperative will incinerate oil spill debris from oil spills in the Seacoast area.

During mid summer the plant was shut down for a period of about three weeks while the new concrete floor was installed and considerable maintenance, particularly of the ash conveyor was accomplished.

Our previous annual report stated that the town of South Berwick, Maine had voted to join the Cooperative as a member. Legal problems concerning a Maine town joining a New Hampshire Cooperative appear of such magnitude that South Berwick will continue as a customer as opposed to joining the Cooperative.

Recently a contract was signed with the town of Derry wherein Derry will also become a customer and will guarantee to deliver approximately one hundred tons of refuse per week to the Cooperative during the colder months when the additional tonnage is most desirable.

The Directors of the Cooperative wish to express their deep appreciation for the assistance given their efforts by the University's staff as well as the officers and personnel of the cooperating town. Every effort will be continued to keep the residents of the region informed of the progress in the collection, processing and disposal of the waste which is being handled at the plant.

Joint Board of Directors

Lamprey Regional Solid Waste

Cooperative

/s/ Rance G. Collins, Chairman

## TOWN OF ROLLINSFORD — GENERAL FUND BALANCE SHEET — DECEMBER 31, 1983\*

### ASSETS

|                                 |                   |              |
|---------------------------------|-------------------|--------------|
| Cash                            |                   |              |
| Checking                        | \$ 94,811.48      |              |
| Savings                         | <u>253,452.80</u> |              |
| TOTAL CASH                      |                   | \$348,264.28 |
| Due from State of New Hampshire |                   |              |
| Water Pollution Aid             |                   | \$ 12,000.00 |
| Unredeemed Taxes                |                   |              |
| Levy of 1982                    | \$ 50,248.47      |              |
| Levy of 1981 & 1980             | <u>15,801.96</u>  |              |
| TOTAL UNREDEEMED TAXES          |                   | \$ 66,050.43 |

|                   |              |
|-------------------|--------------|
| Uncollected Taxes |              |
| Levy of 1983      | \$136,501.92 |
| Levy of 1982      | 1,920.00     |
| Prior to 1982     | 150.00       |
| TOTAL UNCOLLECTED | \$138,571.92 |
| TOTAL ASSETS      | 564,886.63   |

**LIABILITIES AND CURRENT SURPLUS**

|                                     |              |              |
|-------------------------------------|--------------|--------------|
| Appropriations forwarded:           |              |              |
| Gas Tank & Pump                     | \$ 1,000.00  |              |
| Smoke Alarm System                  | 4,400.00     |              |
| Computer                            | 859.94       |              |
| TOTAL APPROPRIATIONS FORWARDED      | \$ 6,259.94  |              |
| Unexpended Revenue Sharing Funds    |              | 10,316.94    |
| School District Tax Payable         | 455,180.00   |              |
| TOTAL LIABILITIES                   |              | \$471,756.88 |
| Current Surplus                     | 93,129.75    |              |
| TOTAL LIABILITIES & CURRENT SURPLUS | \$564,886.63 |              |

\*Subject to audit

**SALMON FALLS VILLAGE WATER DISTRICT  
OFFICERS AND SUPERINTENDENT**

**MODERATOR**  
Clement Michaud

**CLERK**  
Elaine A. Roberge

**TREASURER**  
Bonnie Lauze

**WATER DISTRICT COMISSIONERS**

|                          |                   |
|--------------------------|-------------------|
| Kenneth Shorey, Chairman | Term Expires 1985 |
| Roger Lepage             | Term Expires 1986 |
| Raymond Emond            | Term Expires 1984 |

**SUPERINTENDENT**  
Romeo Therrien

**SALMON FALLS VILLAGE WATER DISTRICT  
BUDGET FOR 1984**

|                         |             |
|-------------------------|-------------|
| Balance January 1, 1983 | \$53,926.24 |
| Receipts:               |             |
| Household Services      | 32,968.88   |
| Industrial Services     | 2,732.21    |



Receipts cont:

|                              |             |                  |             |
|------------------------------|-------------|------------------|-------------|
| Hydrant Rental               | \$ 3,040.00 | Cash on Hand     |             |
| Customer Repair              | 249.06      | Petty Cash       | \$ 10.00    |
| Total Receipts               | \$38,990.15 | Checking Account | 12,002.41   |
| Interest on Savings (1983)   | 3,421.97    | Savings Account  | 35,825.54   |
| Interest on Tank Fund (1983) | 1,290.27    | Tank Fund        | 22,300.62   |
| Transfer to Tank Fund        | 5,000.00    | Total on Hand    | \$70,138.57 |
| TOTAL REVENUE                | \$48,702.39 |                  |             |

| EXPENDITURES                                   | 1983<br>Budget | 1983<br>Actual<br>Expenses | 1984<br>Estimated<br>Expenses |
|--|----------------|----------------------------|-------------------------------|
| 1. Labor                                       |                |                            |                               |
| (a) Superintendent's Salary                    | 5,952.00       | 5,952.00                   | 6,250.08                      |
| (b) Truck Allowance                            | 1,944.00       | 1,944.00                   | 1,944.00                      |
| (c) Social Security - Employer                 | 398.68         | 398.68                     | 437.52                        |
| (d) Day Labor                                  | 200.00         | —                          | 200.00                        |
| 2. Maintenance                                 |                |                            |                               |
| (a) Repairs                                    | 2,000.00       | 2,693.88                   | 2,000.00                      |
| (b) Supplies - Equipment                       | 3,000.00       | 2,915.18                   | 3,000.00                      |
| (c) Office Equipment                           | 200.00         | —                          | 200.00                        |
| (d) Water Analysis                             | 500.00         | 120.00                     | 400.00                        |
| 3. Power                                       | 8,000.00       | 5,584.06                   | 7,000.00                      |
| 4. Insurance                                   | 600.00         | 663.00                     | 725.00                        |
| 5. Salaries                                    |                |                            |                               |
| (a) Clerk                                      | 1,000.00       | 1,000.00                   | 1,000.00                      |
| (b) Treasurer                                  | 500.00         | 500.00                     | 500.00                        |
| (c) Commissioners (total of 3)                 | 600.00         | 600.00                     | 600.00                        |
| (d) Moderator & Clerk - meeting                | 35.00          | 35.00                      | 35.00                         |
| 6. Office Supplies & Expenses                  | 1,000.00       | 557.37                     | 1,000.00                      |
| 7. Telephone                                   | 100.00         | 76.21                      | 100.00                        |
| 8. Legal Services & Audit                      | 1,000.00       | 575.00                     | 1,000.00                      |
| 9. Miscellaneous                               | 50.00          | 39.00                      | 50.00                         |
| 10. Health Insurance Employer                  | 1,262.16       | 1,240.28                   | 1,212.96                      |
| 11. Dues & Subscriptions                       | 50.00          | 25.00                      | 50.00                         |
| 12. Transfer to Tank Fund                      | 5,000.00       | 5,000.00                   | —                             |
| 13. Rental - Town Hall                         | 275.00         | 275.00                     | 275.00                        |
| 14. Licenses & Permits                         | 20.00          | —                          | 20.00                         |
| 15. New Well (Pump Installation)               | 3,000.00       | 1,928.37                   | —                             |
| 16. Reimb. of funds deposited in error         | —              | 368.03                     | —                             |
| 17. New Construction - Main St. - Prospect St. | —              | —                          | 25,000.00                     |
|  | \$36,686.84    | \$32,490.06                | \$52,999.56                   |

To: Giordani & Lortie, Prof. Assn.  
 Certified Public Accountants  
 P.O. Box 450  
 Exeter, NH 03833

In connection with your examination of our financial statements for the year ended December 31, 1982, we submit at your request; the following representation, according to the best of our knowledge and belief:

#### ASSETS:

(1) The Water District had satisfactory title to all recorded assets, and there are no liens or encumbrances thereon not recorded on the books:

(2) No asset owned by the Water District at December 31, 1982, was or is now pledged or deposited in escrow as security for liabilities performance of contracts:

(3) The accounts receivable at December 31, 1982, aggregating \$13,679.31 represent valid claims against customers and other debtors.

#### LIABILITIES:

(4) All direct liabilities of the Water District at December 31, 1982, were recorded on the books as of that date.

(5) There were no contingent liabilities as of December 31, 1982 not provided for in the accounts:

(6) The Water District hasn't used an attorney for legal matters in 1982.

Among other things, the term "CONTINGENT LIABILITIES" is generally understood to relate to the following notes and accounts receivable discounted, assigned or sold; endorsements or guarantees pending lawsuits; unsatisfied judgments of claims; additional taxes for prior years; unused balances of letters of credit; repurchase agreements.

#### GENERAL:

(7) We understand you have examined or tested accounting records of the Water District and other supporting evidence by methods and to the extent you deemed appropriate for the purpose of expressing an opinion on the financial statements but that such test examination would not necessarily disclose irregularities should any exist, no shortages or other irregularities have been discovered that have not been disclosed to you.

To the inhabitants of the Salmon Falls Village Water District qualified to vote in District affairs:

You are hereby notified to meet at the Town Hall in the Town of Rollinsford, on Tuesday, the 27th of March, 1984 at 7:30 p.m. in the evening of said day, to act upon the following subjects:

1. To choose by ballot the necessary officers of said District as follows:

A. Moderator

B. Clerk

C. Treasurer

D. One (1) Commissioner to serve until the annual meeting of the District in March, 1987.

2. To hear reports of the present Officers.

3. To see if the District will approve the Budget attached and set up by the Commissioners for the year 1984 (Approved by the Town Budget Committee).

4. To transact any such other business as may legally come before said meeting.

Given under our hands this 15th day of February, 1984.

Kenneth Shorey  
Roger Lepage  
Raymond Emond

Commissioners of the Salmon Falls  
Village Water District

## ROLLINSFORD SEWER DISTRICT

#### CLERK

Elaine A. Roberge

#### TREASURER

Louise M. Dodier

## COMMISSIONERS

|                 |                   |
|-----------------|-------------------|
| Paul Hanson     | Term Expires 1985 |
| Clement Michaud | Term Expires 1984 |
| Fred Green      | Term Expires 1983 |

## SUPERINTENDENT

John Jackman

## MODERATOR

Kenneth Shorey

## ROLLINSFORD SEWER DISTRICT - 1984 BUDGET

|                                   |             |
|-----------------------------------|-------------|
| Balance of uncollected sewer fees |             |
| as of December 31, 1983           | \$12,031.82 |

### ACCOUNT BILLING all four qtrs.

|                    |                    |
|--------------------|--------------------|
| Household Services | 38,244.85          |
| Business Services  | 2,403.55           |
| Connection Fees    | 25.00              |
| Interest           | 421.14             |
| Repairs            | .00                |
| <b>TOTAL</b>       | <b>\$53,126.36</b> |

### RECEIPTS

|                    |                    |
|--------------------|--------------------|
| Household Services | \$38,768.71        |
| Business Services  | 2,662.29           |
| Connection Fees    | 25.00              |
| Repairs            | .00                |
| Reimbursements     | 403.29             |
| <b>TOTAL</b>       | <b>\$41,859.29</b> |

|                                       |             |
|---------------------------------------|-------------|
| Year end outstanding Bal. of Accounts | \$11,670.36 |
|---------------------------------------|-------------|

## ROLLINSFORD SEWER DISTRICT FISCAL YEAR ENDED DECEMBER 13, 1983

|                                    |             |                    |
|------------------------------------|-------------|--------------------|
| Balance January 1, 1983            | \$ 1,870.47 |                    |
| Reimbursements                     | 403.29      |                    |
| Adjustment                         | 10.75       | 2,284.51           |
| Receipts:                          |             |                    |
| Sewer fee deposits                 | 41,456.00   |                    |
| Transfers from Savings to Checking | 3,440.00    | 44,896.00          |
| <b>TOTAL REVENUE</b>               |             | <b>\$47,180.51</b> |

### EXPENDITURES:

|                          |          |
|--------------------------|----------|
| Wages (net)              | 5,706.51 |
| Commissioners            | 650.00   |
| Treasurer                | 418.00   |
| Clerk                    | 565.00   |
| Clerk Annual Meeting     | 10.00    |
| Moderator Annual Meeting | 20.00    |
| Office Supplies          | 376.59   |
| Audit                    | 564.00   |
| Electricity              | 5,610.52 |

## EXPENDITURES cont:

|  |             |
|--|-------------|
| Water  | \$ 60.00    |
| Telephone                                    | 313.82      |
| Chlorine                                     | 150.00      |
| Equip. & Supplies                            | 16,641.54   |
| Plant Insurance                              | 695.00      |
| Workmen's Comp. Insurance                    | 599.00      |
| Social Security (deducted & contributed)     | 1,315.08    |
| Blue Cross/Blue Shield                       | 1,612.00    |
| N.H. Unemployment Comp. Fund                 | 82.29       |
| Withholding (payroll deducted)               | 1,695.00    |
| Bonds for Treas. & Clerk                     | 34.00       |
| Principal paid on debt                       | 5,600.00    |
| Interest paid on debt                        | 306.00      |
| Misc.  | 28.44       |
| Contracted Services                          | 2,790.00    |
| TOTAL DISBURSEMENTS                          | (45,842.79) |
| CHECKBOOK BALANCE AS OF<br>DECEMBER 31, 1983 | 1,337.72    |

## Borrowed Note:

|                          |          |
|--------------------------|----------|
| Balance in 1982          | 5,600.00 |
| Payment in 1983          | 5,600.00 |
| Outstanding Note Balance | .00      |

Respectfully submitted,  
Louise M. Dodier, Treasurer

|                    |     |
|--------------------|-----|
| Household Accounts | 322 |
| Business Accounts  | 12  |

## CASH ON HAND

|                                    |            |
|------------------------------------|------------|
| Checking Acct.                     | 1,337.72   |
| Savings Acct.                      | 7,679.28   |
| Bank Certificate                   | 24,874.59  |
| Interest (All accts.)              | 2,077.87   |
| SUB TOTAL                          | 35,969.46  |
| Transfer from Savings to Check.    | (3,440.00) |
| TOTAL CASH ON HAND (Dec. 31, 1983) | 32,529.46  |

## BUDGET EXPENSE BREAKDOWN

|                          | 1983<br>Budget | 1983<br>Expended | 1984<br>Proposed<br>Budget |
|--------------------------|----------------|------------------|----------------------------|
| SALARIES & CLERICAL      |                |                  |                            |
| Contracted Services      | .00            | 2,790.00         | 16,682.00                  |
| Superintendent           | 10,200.00      | 8,181.10         | .00                        |
| Commissioners            | 650.00         | 650.00           | 650.00                     |
| Treasurer                | 418.00         | 418.00           | 439.00 5%                  |
| Clerk                    | 565.00         | 565.00           | 594.00 5%                  |
| Clerk Annual Meeting     | 10.00          | 10.00            | 20.00                      |
| Moderator Annual Meeting | 20.00          | 20.00            | 10.00                      |
| Day Labor                | 300.00         | .00              | 300.00                     |

|  | 1983<br>Budget | 1983<br>Expended | 1983<br>Proposed<br>Budget |
|--|----------------|------------------|----------------------------|
| Office Supplies                          | 300.00         | 376.59           | 400.00                     |
| Newspaper Ads                            | 100.00         | .00              | 100.00                     |
| Legal Services                           | 100.00         | .00              | 100.00                     |
| Audit                                    | 725.00         | 564.00           | 650.00                     |
| Bill Collection fee (Pd. to Town)        | 200.00         | .00              | 200.00                     |
| UTILITIES                                |                |                  |                            |
| Electricity                              | 6,500.00       | 5,610.52         | 6,500.00                   |
| Water                                    | 180.00         | 60.00            | 100.00                     |
| Telephone                                | 350.00         | 313.82           | 350.00                     |
| MAINTENANCE (Plant)                      |                |                  |                            |
| Chlorine                                 | 650.00         | 150.00           | 650.00                     |
| Oil                                      | 255.00         | .00              | 225.00                     |
| Equipment & Supplies                     | 10,000.00      | 16,641.54        | 10,000.00                  |
| Lab Supplies & Tests                     | 200.00         | .00              | 50.00                      |
| MAINTENANCE (Sewer Lines)                |                |                  |                            |
| Engineering Services                     | .00            | .00              | .00                        |
| Pre Planning                             | .00            | .00              | .00                        |
| Pipe & Manhole Repair & Replacement      | 15,000.00      | .00              | 5,000.00                   |
| INSURANCE & EMPLOYEE BENEFITS            |                |                  |                            |
| Plant                                    | 800.00         | 695.00           | 695.00                     |
| Workmen's Comp. Ins.                     | 450.00         | 599.00           | 600.00                     |
| Social Security                          | 813.00         | 657.54           | .00                        |
| Blue Cross/Blue Shield                   | 1,773.00       | 1,612.00         | .00                        |
| N.H. Unemployment Comp. Fund             | 125.00         | 82.29            | .00                        |
| Bonds for Treas. & Clerk                 | .00            | 34.00            | 50.00                      |
| Life Insurance                           | .00            | 123.80           | .00                        |
| PAYMENT OF DEBT                          |                |                  |                            |
| Principal                                | 5,600.00       | 5,600.00         | .00                        |
| Interest                                 | 500.00         | 306.00           | .00                        |
| MISCELLANEOUS                            |                |                  |                            |
| Travel Expenses                          | 150.00         | .00              | 150.00                     |
| Gen. Misc.                               | 50.00          | 28.44            | 50.00                      |
| LIABILITIES                              |                |                  |                            |
| 1983 Pmt. of bill collection fee to Town |                | 200.00           |                            |
| TOTALS                                   | 56,984.00      | 46,288.64        | 44,565.00                  |

To: Giordani & Lortie, Prof. Assn.,  
 Certified Public Accountants  
 P.O. Box 459  
 Exeter, NH 03833

In connection with your examination of our financial statements for the year ended December 31, 1982, we submit at your request the following representation, according to the best of our knowledge and belief:

**ASSETS:**

(1) The Sewer District had satisfactory title to all recorded assets, and there are no liens or encumbrances thereon not recorded on the books:

(2) No asset owned by the Sewer District at December 31, 1982, was or is now, pledged or deposited in escrow as security for liabilities performance of contracts:

(3) The accounts receivable at December 31, 1982, aggregating \$12,031.82 represent valid claims against customers and other debtors.

#### LIABILITIES:

(4) All direct liabilities of the Sewer District at December 31, 1982 were recorded on the books as of that date.

(5) There were no contingent liabilities as of December 31, 1982 not provided for in the accounts:

(6) The Sewer District has not used legal council during 1982.

Among other things, the term "CONTINGENT LIABILITIES" is generally understood to relate to the following notes and accounts receivable discounted, assigned or sold; endorsements or guarantees pending lawsuits; unsatisfied judgments of claims; additional taxes for prior years; unused balances of letters of credit; repurchase agreements.

#### GENERAL

(7) We understand you have examined or tested accounting records of the Sewer District and other supporting evidence by methods and to the extent you deemed appropriate for the purpose of expressing an opinion on the financial statements but that such test examination would not necessarily disclose irregularities should any exist, no shortages or other irregularities have been discovered that have not been disclosed to you.

To the inhabitants of the Rollinsford Sewer District qualified to vote in District affairs:

You are hereby notified to meet at the Town Hall in the Town of Rollinsford on Tuesday, the 27th day of March, 1984, at 7:30 p.m. in the evening of said day, to act upon the following subjects:

1. To choose by ballot the necessary officers of said district as follows:
  - A. Moderator
  - B. Treasurer
  - C. One (1) Commissioner to serve until the annual meeting of the District in March of 1985.
  - D. One (1) Commissioner to serve until the annual meeting of the District in March of 1986.
2. To see if the District will approve the budget attached and set up by the Commissioners for the year 1984. (Approved by the Town Budget Committee)
3. To see that the records of the Rollinsford Sewer District are properly audited by either the official state auditors of any competent auditor of the Commissioner's choice.
4. To transact any other business that may legally come before said meeting.

Given under our hands this 2nd day of February, 1984.

Clement Michaud  
Fred Green

## **ROLLINSFORD SCHOOL DISTRICT 1984 PROPOSED WARRANT The State of New Hampshire**

To the Inhabitants of the School District in the Town of Rollinsford qualified to vote in district affairs.

You are hereby notified to meet at the Rollinsford Grade School in the said district on the sixth day of March, 1984, at 7:30 o'clock in the evening, to act upon the following subject:

1. To choose a Moderator for the ensuing year.
2. To choose a Clerk for the ensuing year.

3. To choose a Member of the School Board for the ensuing three years.
  4. To choose a Treasurer for the ensuing year.
  5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agents of the district.
  6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
  7. To choose Agents, Auditors, and Committees in relation to any subject embraced in this warrant.
  8. To see if the district will authorize the School Board to make application for and to receive in the name of the district such advances, grants-in-aid, or other funds for educational purposes as may now or hereafter be forthcoming from the United States Government or any department or agency thereof.
  9. To see what sum of money the district will raise and appropriate for the support of schools, for salaries of school district officials and agents, and for the payment of statutory obligations of the district, and to authorize the application against said appropriation of such sums as are estimated to be received from the state foundation aid fund together with other income; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town.
  10. To transact any other business that may legally come before this meeting.
- Given under our hands at said Rollinsford this 20th day of February, 1984.

Jay Whitehouse, Chairman  
Phebe Colprit  
Kathleen Starling

### ROLLINSFORD SCHOOL DISTRICT 1984-85 BUDGET DEVELOPMENT ACCOUNT SUMMARY

| Account | Major Increases<br>Description | Increase        |
|---------|--------------------------------|-----------------|
| 1100    | Regular Tuition                | \$25,519        |
| 1200    | Special Tuition                | 17,555          |
| 2120    | Guidance                       | 8,626           |
| 2320    | SAU No. 56                     | 5,679           |
|         | Negotiated agreement           | 17,517          |
|         |                                | <u>\$74,896</u> |

Percent impact: Total budget 9.39

NOTE: The 1984-85 school budget is impacted by five accounts, causing an increase of \$74,896 or 9.39%. The balance of all other accounts causes an increase of \$3,199 or four-tenths of one percent! Combined, the increase is \$78,095 or 9.79%.

The \$17,517 from the negotiated agreement represents the increased amount necessary to fund the cost items negotiated between the school board and teachers under the provisions of New Hampshire RSA 273-A. Salary increases averaging 8.5% over current salaries represent \$15,483, with the balance of costs in related benefits as follows: F.I.C.A. (\$1,088), retirement (\$124), disability insurance (\$110), and life insurance (\$652).\* An adjustment of \$10 per unit was agreed to in the intramural sport program. In its negotiations the Board has tried to respond to the national attention and need to embark on a program to upgrade

teacher salaries while remaining sensitive to the impact on the local taxpayers.

Jay P. Whitehouse, Chairman

Rollinsford School Board

\*Term Insurance equal to 1.5 salary.

### BALANCES OF INCREASES

| Account                      | Description            | Increase/<br>Decrease |
|------------------------------|------------------------|-----------------------|
| 1100                         | Regular Instruction    | \$3,805               |
| 1200                         | Special Needs          | (284)                 |
| 1400                         | Activities             | ( 6)                  |
| 2131                         | Nursing Services       | 116                   |
| 2140                         | Speech Services        | (1,988)               |
| 2210                         | Instructional Support  | (128)                 |
| 2222                         | Library                | 345                   |
| 2310                         | General Administration | 241                   |
| 2410                         | School Administration  | 1,095                 |
| 2500                         | Operation/Plant Maint. | 3,369                 |
| 2550                         | Transportation         | (929)                 |
| 2560                         | School Lunch           | 314                   |
| 2900                         | General Expenses       | (791)                 |
| 4600                         | Plant Improvements     | (1,800)               |
| 5100                         | Debt Service           | (160)                 |
|                              |                        | <hr/> \$3,199         |
| Percent impact: total budget |                        | 0.40                  |
| Total increase:              |                        | \$78,095              |
|                              |                        | 9.79%                 |



# ROLLINSFORD SCHOOL DISTRICT PROPOSED BUDGET 1984-85

| Account Number | Description                       | 1983-84 Budgeted | 1984-85 School Board | 1984-85 Budget Committee | Comments   |
|----------------|-----------------------------------|------------------|----------------------|--------------------------|--|
| 1100.110       | Teacher Salaries                  | \$152,570        | \$166,394            | \$166,394                | Positions: Continues 9 regular classroom teachers, 90% physical education, 20% classroom music and 10% instrumental music. |
| 1101.110       | Substitutes                       | 2,640            | 2,640                | 2,640                    |  |
| 1100.211       | Health Insurance                  | 9,456            | 10,401               | 10,401                   | Teacher Salaries: Average salary increase at 8.5% per negotiated agreement.  |
| 1100.212       | Term Life Insurance               | 414              | 495                  | 495                      | Benefits: Health @ 10% increase; life @ \$45 per staff member 1.5 salary term; disability rate @ .0071                     |
| 1100.213       | Long-term Disability Ins.         | 971              | 1,182                | 1,182                    |  |
| 1100.222       | Retirement                        | 1,175            | 1,331                | 1,331                    |  |
| 1100.230       | F.I.C.A.                          | 10,399           | 12,255               | 12,255                   |  |
| TOTAL          | Instructional Salaries & Benefits | \$177,625        | \$194,698            | \$194,698                | rate and adds one member; retirement at .0080; FICA @ 7.0, increases to 7.05 1/1/85.                                       |
|                | Dollar Increase                   |                  | 17,073               | 17,073                   |  |
|                | Percentage of Increase            |                  | 9.61                 | 9.61                     |  |
| 1100.440       | Equipment Repairs                 | 450              | 450                  | 450                      | Repairs: No change in allowance for classroom equipment.   |
| 1100.610       | Teaching Supplies                 | 6,600            | 7,570                | 7,570                    | Supplies: Allowance @ \$38 per pupil @ 199 pupils projected.   |
| 1100.630       | Textbooks                         | 2,600            | 3,200                | 3,200                    | Textbooks: Allowance @ \$16.80 per pupil @ 199 pupils projected.   |
| 1100.741       | New Equipment                     | 411              | 611                  | 611                      |  |
| 1100.742       | Replacement of Equipment          | 450              | 1,000                | 1,000                    |  |
| TOTAL          | Non-Salary Instruction            | \$10,511         | \$12,831             | \$12,831                 | New Equipment: Science equipment; file cabinet; portable chalkboard.   |
|                | Dollar Increase                   |                  | 2,320                | 2,320                    | Replacement of Equipment: Classroom furniture.   |
|                | Percentage of Increase            |                  | 22.07%               | 22.07%                   |  |
| 1100.561.2     | Tuition, Somersworth Middle       | 106,140          | 117,260              | 117,260                  | Middle School: 65 pupils (3 contingency) @ \$1,804 rate.   |
| 1100.561.3     | Tuition, Somersworth High         | 235,410          | 249,872              | 249,872                  | Currently - \$1,769.   |
| 1100.590.3     | Child Benefit Services            | 675              | 612                  | 612                      | High School: 112 pupils @ \$2,231. Currently - \$1,995.  |
| Total          | Tuition                           | \$342,225        | \$367,744            | \$367,744                | Child Benefits: 9 pupils @ \$68 per/pupil  |
|                | Dollar Increase                   |                  | 25,519               | 25,519                   |  |
|                | Percentage of Increase            |                  | 7.46%                | 7.46%                    |  |

| Account Number | Description                     | 1983-84 Budgeted | 1984-85 School Board | 1984-85 Budget Committee | Comments  |
|----------------|---------------------------------|------------------|----------------------|--------------------------|---|
| 1200.110       | Resource Room Teacher           | \$16,785         | \$19,255             | \$19,255                 | Position: Increased by 10% to full time by transfer from reading - Account 2140.  |
| 1201.110       | Special Needs Aides             | 10,628           | 8,954                | 8,854                    | Aides: 1.5 special aides (1/2 reduction @ 6% rate allowance. Budget committee recommendation @ 5% Salary: Per negotiated agreement.   |
| 1201.211       | Health Insurance                | 585              | 0                    | 0                        |   |
| 1201.212       | Term Life Insurance             | 42               | 45                   | 45                       |   |
| 1201.213       | Long-Term Disability Ins.       | 148              | 0                    | 0                        |   |
| 1200.221       | Employee Retirement             | 168              | 213                  | 213                      |   |
| 1201.222       | Teacher Retirement              | 130              | 154                  | 154                      |   |
| 1201.230       | F.I.C.A.                        | 1,837            | 2,045                | 2,045                    |   |
| TOTAL          | Special Ed. Services            | \$30,323         | \$30,666             | \$30,566                 |   |
|                | Dollar Increase                 |                  | 343                  | 243                      |   |
|                | Percentage of Increase          |                  | 1.13                 | 0.80                     |   |
| 1200.350       | Contracted Services - Sp. Needs | 1,067            | 1,163                | 1,163                    | Contracted Services: Special Needs Coordinator Services @ 5%.   |
| 1200.569       | Special Needs Tuition           | 31,855           | 49,410               | 49,410                   | Tuition: 7 students (1 contingency). 1 @ 5,900 (PEP Ext.); 3 @ 9,850 (TAC); 1 @ 7,280 (Dondero); 1 @ 5,710 (ASE); 1 @ 970 (My School). Guidance position averts up to 3 at TAC. |
| 1200.610       | Special Needs Supplies          | 120              | 120                  | 120                      |   |
| TOTAL          | Special Needs Program           | \$33,042         | \$50,693             | \$50,693                 | Supplies: Resource Room allowance.  |
|                | Dollar Increase                 |                  | 17,651               | 17,651                   |   |
|                | Percentage of Increase          |                  | 53.42%               | 53.42%                   |   |
| 1400           | Student Body Activities         | 545              | 589                  | 589                      | Salary: Allows \$60 per 8-session unit per negotiated agreement.  |
|                | Dollar Decrease                 |                  | 44                   | 44                       |   |
|                | Percentage of Decrease          |                  | 8.07                 | 8.07                     |   |
| 2112.110       | Attendance Officer              | 40               | 40                   | 40                       | Stipend: Allowance to meet State statute.   |
|                | Dollar Increase                 |                  | 0                    | 0                        |   |
|                | Percentage of Increase          |                  | 0                    | 0                        |   |

| Account Number | Description                     | 1983-84 Budgeted | 1984-85 School Board | 1984-85 Budget Committee | Comments   |
|----------------|---------------------------------|------------------|----------------------|--------------------------|--|
| 2120           | Guidance Salaries/Benefits      |                  | \$8,626              | \$ 8,626                 | Guidance: New ½ time position for reg. program and spec. needs (offset tuition costs). |
| 2131.110       | School Nurse                    | 4,551            | 5,057                | 5,057                    | Positions: ½ time position. Also serves as ½ time library aide. See Account 2222.      |
| 2131.211       | Health Insurance                | 585              | 643                  | 643                      | Supplies: Allowance for first aid instruction.   |
| 2131.230       | F.I.C.A.                        | 305              | 367                  | 367                      | Salary: Per negotiated agreement.  |
| 2131.610       | First Aid Supplies              | 150              | 150                  | 150                      |  |
| TOTAL          | Health Service                  | \$ 5,591         | \$ 6,217             | \$ 6,217                 |  |
|                | Dollar Increase                 |                  | 626                  | 626                      |  |
|                | Percentage of Increase          |                  | 11.20                | 11.20                    |  |
| 2140.110       | Speech                          | 6,625            | 5,239                | 5,239                    | Position: 40% speech therapist.  |
| 2140.222       | Retirement                      | 51               | 0                    | 0                        | Supplies: Allowance for testing materials.   |
| 2140.230       | F.I.C.A.                        | 444              | 380                  | 380                      | Salary: Per negotiated agreement.  |
| 2140.610       | Supplies                        | 90               | 90                   | 90                       | Decrease: Reading allowance @ 1/10th position in 1983                                  |
| TOTAL          | Speech Services                 | \$ 7,210         | \$ 5,709             | \$ 5,709                 | -84 transferred to special needs recourse room.  |
|                | Dollar Increase                 |                  | (1,501)              | (1,501)                  |  |
|                | Percentage of Increase          |                  | (20.82)              | (20.82)                  |  |
| 2210.390       | Testing                         | 700              | 594                  | 594                      | Testing: State Accountability (Gr. 5); Iowa Test of Basic                              |
| 2210.390       | Educational T.V.                | 200              | 196                  | 196                      | Skills (3-6).  |
| 2210.390       | Stratford Learning Center       | 900              | 882                  | 882                      | Educational TV: WENH @ \$1 per pupil.  |
| 2210.390       | Staff Development               | 1,300            | 1,300                | 1,300                    | Stratford Learning Center: \$4.50 per student.   |
| 2210.390       | Dues, Conferences               | 240              | 240                  | 240                      | Dues, Conferences: Allowance for professional member-                                  |
| 2210.390       | Curriculum Development          | 550              | 550                  | 550                      | ships, journals, conferences.  |
| TOTAL          | Instructional Improvement Serv. | \$ 3,890         | \$ 3,762             | \$ 3,762                 | Curriculum Development: Allowance for new trends, revi-                                |
|                | Dollar Decrease                 |                  | (128)                | (128)                    | sions.   |
|                | Percentage of Decrease          |                  | (3.29%)              | (3.29%)                  |  |

| Account Number | Description                     | 1983-84 Budgeted | 1984-85 School Board | 1984-85 Budget Committee | Comments   |
|----------------|---------------------------------|------------------|----------------------|--------------------------|--|
| 2222.110       | Library Aide                    | \$ 3,779         | \$ 4,009             | \$ 3,968                 | Position: 1/2 time aide @ 6% rate increase allowance.    |
| 2222.230       | F.I.C.A.                        | 253              | 291                  | 291                      | Budget Comm. @ 5%.                                       |
| 2222.453       | Film Rentals                    | 150              | 200                  | 200                      | Film Rentals: Allowance for subject matter rentals.      |
| 2222.610       | Library Supplies                | 50               | 50                   | 50                       | Supplies: Allowance for cataloging materials.            |
| 2222.630       | Reference Material              | 1,118            | 1,078                | 1,078                    | Materials/Books: Allowance @ \$5.50 per student.         |
| 2222.630       | Library Books                   | 1,000            | 1,078                | 1,078                    |  |
| TOTAL          | Library Services                | \$ 6,350         | \$ 6,706             | \$ 6,665                 |  |
|                | Dollar Increase                 |                  | 356                  | 315                      |  |
|                | Percentage of Increase          |                  | 5.61                 | 4.96                     |  |
| 2310.110       | Dist. Officers & Board Salaries | 1,100            | 1,100                | 1,100                    | Salaries: School Board (2 @ \$250; Chairman @ \$300),    |
| 2310.230       | F.I.C.A.                        | 74               | 80                   | 80                       | Moderator @ \$50, Clerk @ \$50.                          |
| TOTAL          | Salaries & Benefits             | \$ 1,174         | \$ 1,180             | \$ 1,180                 |  |
|                | Dollar Increase                 |                  | 6                    | 6                        |  |
|                | Percentage of Increase          |                  | .51                  | .51                      |  |
| 2310.390       | Audit                           | 2,200            | 2,200                | 2,200                    | Audit: Regular School lunch, activities                  |
| 2310.390       | Census                          | 140              | 140                  | 140                      | Census: Annual survey, report.                           |
| 2310.390       | Checklist Supervisors           | 35               | 30                   | 30                       | Supervisors: 3 @ \$10 each.                              |
| 2310.390       | School Board Expenses           | 260              | 260                  | 260                      | Board Expenses: Workshops, advertising.                  |
| 2310.390       | Legal Services                  | 375              | 375                  | 375                      | Legal: Retainer plus State suit.                         |
| 2310.390       | N.H.S.B.A. Dues                 | 370              | 648                  | 648                      | NHSBA: Increased dues/benefits.                          |
| TOTAL          | Non-Salary Expenses             | \$ 3,380         | \$ 3,653             | \$ 3,653                 |  |
|                | Dollar Increase                 |                  | 273                  | 273                      |  |
|                | Percentage of Increase          |                  | 8.08%                | 8.08%                    |  |
| 2320.351       | SAU No. 56 Expenses             | 18,805           | 24,484               | 24,484                   | SAU No. 56: Salaries, second assistant, word processing. |
|                | Dollar Increase                 |                  | 5,679                | 5,679                    | Rollinsford share @ 7.67% (7.21 % in 1983-84)            |
|                | Percentage of Increase          |                  | 30.20%               | 30.20%                   |  |

| Account Number | Description                     | 1983-84 Budgeted | 1984-85 School Board | 1984-85 Budget Committee | Comments  |
|----------------|---------------------------------|------------------|----------------------|--------------------------|---|
| 2410.110       | Principal's Salary              | 22,269           | 23,320               | 23,100                   | Position: Full time allowance @ 6% above current rate.  |
| 2410.110       | Secretary's Salary              | 7,320            | 7,759                | 7,686                    | Budget Comm. @ 5%.                                      |
| 2410.211       | Health Insurance                | 585              | 0                    | 0                        | Secretary: 6% allowance above current rate. Budget      |
| 2410.212       | Term Life Insurance             | 41               | 45                   | 45                       | Comm. @ 5%.   |
| 2410.213       | Long-term Disability Ins.       | 175              | 166                  | 166                      | Expenses: Allowance for office supplies report cards,   |
| 2410.221       | Employee Retirement             | 202              | 201                  | 201                      | special events, principal's expenses.                   |
| 2410.222       | Teacher Retirement              | 171              | 187                  | 187                      |   |
| 2410.230       | F.I.C.A.                        | 1,983            | 2,253                | 2,253                    |   |
| 2410.890       | Adm. Expenses                   | 1,000            | 980                  | 980                      |   |
| TOTAL          | School Administration           | \$33,746         | \$34,911             | \$34,618                 |   |
|                | Dollar Increase                 |                  | 1,165                | 872                      |   |
|                | Percentage of Increase          |                  | 3.45                 | 2.58                     |   |
| 2542.110       | Custodial Salaries              | 17,690           | 19,154               | 19,033                   | Staff: Head custodian @ 6%. Rate adjustment for part-   |
| 2542.211       | Health Insurance                | 1,341            | 1,476                | 1,476                    | time position from \$4 to \$4.50. Budget Committee @ 5% |
| 2542.221       | Retirement                      | 488              | 496                  | 496                      | rate increase.  |
| 2542.230       | F.I.C.A.                        | 1,185            | 1,389                | 1,389                    |   |
| TOTAL          | Custodial Salaries & Benefits   | \$20,704         | \$22,515             | \$22,472                 |   |
|                | Dollar Increase                 |                  | 1,811                | 1,647                    |   |
|                | Percentage of Increase          |                  | 8.75                 | 7.95                     |   |
| 2542.460       | Maintenance of Plant Expenses   | 4,200            | 5,600                | 5,600                    | Maintenance: History of under budgeting with 7-year a-  |
| 2542.460       | Special Projects-Exterior Paint |                  | 3,000                | 3,000                    | verage costs @ \$5,653.                                 |
| 2542.490       | Miscellaneous Expenses          | 175              | 0                    | 0                        | Utilities: Price decrease.                              |
| 2542.610       | Custodial Supplies              | 3,000            | 3,900                | 3,900                    | Heat: Consumption decrease.                             |
| 2542.652       | Utilities                       | 8,000            | 7,420                | 7,420                    |   |
| 2542.653       | Heat                            | 15,000           | 12,053               | 12,053                   |   |

| Account Number | Description                   | 1983-84 Budgeted | 1984-85 School Board | 1984-85 Budget Committee | Comments  |
|----------------|-------------------------------|------------------|----------------------|--------------------------|---|
| TOTAL          | Operation & Maintenance Plant | \$30,375         | \$31,973             | \$31,973                 |   |
|                | Dollar Decrease               |                  | (1,598)              | (1,598)                  |   |
|                | Percentage of Decrease        |                  | (5.26)               | (5.26)                   |   |
| 2550.510       | Contracted Services Transp.   | 40,200           | 41,100               | 41,100                   | Contract: Regular contract same price last two years.   |
| 2550.510       | Special Needs Transportation  | 7,650            | 5,821                | 5,821                    | Non fuel cost considerations.   |
| TOTAL          | Transportation Services       | 47,850           | 46,921               | 46,921                   | Special Needs: One less student.  |
|                | Dollar Decrease               |                  | (929)                | (929)                    |   |
|                | Percentage of Decrease        |                  | (1.94%)              | (1.94%)                  |   |
| 2560.110       | School Lunch Director         | 8,926            | 9,240                | 9,240                    | Staff: 6% rate increase allowance.  |
|                | Dollar Increase               |                  | 314                  | 314                      | Health Insurance: Reduced from family to 2-person membership. Budget committee at 5% rate increase. |
|                | Percentage of Increase        |                  | 3.52%                | 3.52%                    |   |
| 2900           | F.I.C.A. Adm. Charge          | 0                | 62                   | 62                       | F.I.C.A.: Required expense but not budgeted.  |
| 2900.260       | Unemployment Compensation     | 1,219            | 600                  | 600                      | Unemployment: Self insurance - good experience to date.   |
| 2900.520       | General Insurance             | 5,256            | 5,256                | 5,256                    | General Insurance: Favorable bid with greater coverage.   |
| 2900.590       | Special Retirement            | 1,596            | 1,362                | 1,362                    | Retirement: One less retiree.   |
| TOTAL          | General Expenses              | 8,071            | 7,280                | 7,280                    |   |
|                | Dollar Decrease               |                  | (791)                | (791)                    |   |
|                | Percentage of Decrease        |                  | (9.80%)              | (9.80%)                  |   |
| 4600.460       | Plant Improvements            | 1,800            | 0                    | 0                        |   |
| 5100.830       | Debt Principal                | 5,000            | 5,000                | 5,000                    | Debt Service: Last year of 20-year annex bond.  |
| 5100.840       | Debt Interest                 | 320              | 160                  | 160                      |   |
| TOTAL          | Debt Service                  | 5,320            | 5,160                | 5,160                    |   |
|                | Dollar Decrease               |                  | (160)                | (160)                    |   |
|                | Percentage of Decrease        |                  | (3.01%)              | (3.01%)                  |   |
| GRAND TOTALS   |                               | \$797,503        | \$875,598            | \$875,143                |   |
|                | Dollar Increase               |                  | 78,095               | 77,640                   |   |
|                | Percent Increase              |                  | 9.79                 | 9.74                     |   |

To: The Citizens of Rollinsford  
The School Board  
The Superintendent of Schools

I would like to take this opportunity to thank the members of the community, the school board, the central office, the budget committee, the teachers, and the students for the positive support that you have so generously given.

As I reflect upon the school, I perceive a dedicated staff, that maintains the "basics" in education while striving to provide a more rewarding and stimulating learning environment as part of a sound educational program; a terrific group of children, a very good intramural program, custodial staff, food service staff and transportation program. Overall, I am very enthusiastic about the Rollinsford Grade School programs.

Regarding the school complex, I feel that the community is fortunate to have such a structurally sound building and ample grounds. It is my goal to maintain the community's investment in this school, by developing a general maintenance and capital improvements program, as I sense that the Rollinsford Grade School is a focal point of the community and as such, should reflect the personal pride of the community.

Thank you in anticipation of your continued support.

Respectfully submitted,  
Beverly Ann Johnson, Principal  
Rollinsford Grade School

## **MINUTES OF THE ROLLINSFORD ANNUAL SCHOOL DISTRICT MEETING**

The meeting was called to order at 7:30 p.m. on Tuesday, March 1, 1983 at the Rollinsford Grade School by the Moderator, Joseph Caouette. The Moderator read the warrant in its entirety.

ARTICLE 1. To choose a Moderator for the ensuing year.

ARTICLE 2. To choose a Clerk for the ensuing year.

ARTICLE 3. To choose a Member of the School Board for the ensuing three years.

ARTICLE 4. To choose a Treasurer for the ensuing year.

After a count of the ballots cast (146) the following officers were elected:

|                                |                      |     |         |
|--------------------------------|----------------------|-----|---------|
| Moderator:                     | Joseph Caouette      | 106 | Elected |
|                                | Arthur Osbon         | 1   |         |
|                                | Mark Gregorakos      | 1   |         |
|                                | Albert Labrecque     | 3   |         |
|                                | Paul Joncas          | 1   |         |
|                                | K. McAllister-Vaughn | 2   |         |
|                                | Paul Ayer            | 1   |         |
|                                | David Morrisette     | 1   |         |
| Clerk:                         | Nancy Roberge        | 113 | Elected |
|                                | Muriel Lennon        | 21  |         |
|                                | Nancy Dionne         | 2   |         |
|                                | Joseph Caouette      | 1   |         |
| School Board Member (3 years): |                      |     |         |
|                                | Phebe Colprit        | 78  | Elected |
|                                | Thomas Mansfield     | 67  |         |

|            |                |    |         |
|------------|----------------|----|---------|
| Treasurer: | Nancy Roberge  | 86 | Elected |
|            | Muriel Lennon  | 52 |         |
|            | Julie Gosselin | 1  |         |
|            | Laurion        | 1  |         |

ARTICLE 5. To determine and appoint the salaries of the School Board and Truant Officers, and fix the compensation of any other officers or agents of the district.

Motion made by Albert Labrecque to accept the following salaries as outlined in the budget. Those salaries are:

|                      |                                |
|----------------------|--------------------------------|
| Moderator            | \$50.00                        |
| Clerk                | \$50.00                        |
| School Board Members | \$800.00                       |
|                      | (\$300.00 - Chairman)          |
|                      | (\$250.00 - Each Other Member) |
| Treasurer            | \$200.00                       |
| Truant Officer       | \$40.00                        |

Motion seconded by Gerald Boothby. Motion made by Michael Jacobson that Article 5 by put to a secret ballot, seconded by Cathy Walker. Motion defeated. Original motion carried.

ARTICLE 6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.

Motion make by Albert Labrecque to accept the reports as printed in the annual report, seconded by Ed Garrett. Motion carried.

Barbara Hopkins, representing the School Study Committee appointed at the 1982 Annual School District meeting, submitted the following report on the findings of that Study Committee.

## REPORT OF THE SCHOOL STUDY COMMITTEE

### PURPOSE

To investigate legal methods by which the residents of Rollinsford may gain due representation in matters affecting Somersworth Middle School and Somersworth High School.

### HISTORY

The above voiced article was entered under New Business during the Annual School Meeting of 1982 by Robert Vaughn and unanimously enacted upon by the voters present. The Rollinsford School Board subsequently appointed an ad hoc residents committee consisting of:

Robert Brown, Chairman  
Barbara A. Hopkins  
R.A. Vaughn  
K. McAllister-Vaughn

to investigate the inequity of taxation without representation as it pertains to the secondary public education of the children of Rollinsford.

### FINDINGS OF THE COMMITTEE

At this time, the Rollinsford School District and the Somersworth School District are operating under an Authorized Regional Enrollment Area (AREA) agreement established in 1968 pertaining exclusively to the Middle and High Schools. Under said agreement, Somersworth is the receiving district and Rollinsford is the sending district. Relative to RSA 195 A:5, joint school board meetings between the sending and receiving districts, at the request of either district and/or the State Board of Education, may be held at reasonable intervals. Such meetings shall not infringe upon the legal authority and responsibility of the school board of the receiving district over the schools within such district. To wit, this statute excludes legal authority and responsibility to the residents of Rollinsford in matters



directly affecting the scope and quality of educational advantages in the Middle and High Schools.

While actively participating in an AREA agreement, it would appear that legal authority and responsibility on matters pertaining to secondary education may be gained by Rollinsford solely through amendment or repeal of RSA 195 A:5 which would require an act of the full legislature and may involve arcane legal ramifications detrimental to the concept of AREA schools statewide.

Under Chapter 195 of the State statutes pertaining to cooperative school districts, the sending district of Rollinsford and the receiving district of Somersworth may join to form a cooperative school district and elect a cooperative school board consisting of members from both communities. The cooperative agreement may be exclusively limited to secondary public education, leaving the primary schools under the jurisdiction of the respective existing districts.

According to RSA 195:18, the procedure for the formation of a cooperative school district must conform to the guidelines of the statute as follows:

After June 30, 1963, cooperative school districts shall be organized solely in accordance with the following procedure:

I. Any school district pursuant to an article in the warrant for any annual or special meeting may vote to create a cooperative school district planning committee consisting of 3 qualified voters of whom at least one shall be a member of the school board. The members of the committee shall be elected at the meeting at which the committee is created, unless the district determines that they shall be appointed by the moderator. The members of the committee shall serve without pay for a term ending (1) at the third annual meeting of the district following the creation of the committee, if the committee is created at an annual meeting, or (2) at the first annual meeting of the district next following the expiration of 3 years from the date of the creation of the committee, if the committee is created at a special meeting, or (3) upon the final adjournment of the organization meeting of any cooperative school district of which the district becomes a part. If the term of the committee ends at an annual meeting of the district, the district may create a successor cooperative school district planning committee pursuant to the foregoing provisions. Vacancies on the committee shall be filled by the moderator for the balance of the unexpired term. The district may appropriate money to meet the expenses of the committee at the meeting at which it is created or at any subsequent district meeting notwithstanding the provisions of RSA 32 or RSA 197:3, and such expenses may include the cost of publication and distribution of reports. Cooperative school district planning committees from any 2 or more school district may join together to form a cooperative school district planning board which shall organize by the election of a chairman and a clerk-treasurer. The planning board may thereafter admit to membership planning committees from other school districts, but the members of a planning committee shall not be members of more than one planning board at any one time. A cooperative school district planning board shall act by a majority vote of its total membership.

II. It shall be the duty of the cooperative school district planning board to study the advisability of establishing a cooperative school district in accordance with the standards set forth in RSA 195:2, its organization, operation and control, and the advisability of constructing, maintaining and operating a school or schools to serve the needs of such district; to estimate the construction and operating costs thereof; to investigate the methods of financing such school or schools, and any other matters pertaining to the organization and operation of a cooperative school district; and to submit a report or reports of its findings and recommendations to the several school districts.

III. A cooperative school district planning board may recommend that a cooperative school district composed of all the school districts represented by its membership or any specified combination of such school districts be established. The planning board shall prepare proposed articles of agreement for the proposed cooperative school district, which shall be signed by at least a majority of the membership of the planning board, which set forth the following:

(a) The school districts which shall be combined to form the proposed cooperative school district and the name of such cooperative school district.

(b) The number, composition, method of selection and terms of office of its cooperative school board, all in accordance with the provisions of RSA 194:19 through 23 inclusive, provided that the cooperative school board shall consist of an odd number of members not more than 15 for terms not exceeding 3 years.

(c) The grades for which the cooperative school district shall be responsible.

(d) The specific properties of pre-existing districts to be acquired by the cooperative school district and the general location of any proposed new schools to be initially established or constructed by the cooperative school district.

(e) The method of apportioning the operating expenses of the cooperative school district among the several pre-existing districts and the time and manner of payment of such shares.

(f) The indebtedness of any pre-existing district which the cooperative school district is to assume.

(g) The method of apportioning the capital expenses of the cooperative school district among the several pre-existing districts, which need not be the same as the method for apportioning operating expenses, and the time and manner of payment of such shares. Capital expenses shall include the costs of acquiring land and buildings for school purposes, including property owned by a pre-existing district; the construction, furnishing and equipping of school buildings and facilities; and the payment of the principal and interest of any indebtedness which is incurred to pay for the same or which is assumed by the cooperative school district.

(h) The manner in which the state aid referred to in RSA 195:15, or any other available state aid, shall be allocated, unless it is otherwise expressly provided by the law making such aid available.

(i) The method by which the articles of agreement may be amended with the approval of the board; except that no amendment may permit secession of territory and the provisions adopted under either subparagraph (e) or (g) above may not be amended prior to the expiration of 5 years from the date of the first annual meeting of the cooperative school district, or thereafter, within 5 years following the adoption of any amendment to such provisions respectively; but such provisions may be amended at any time in order to permit annexation of a school district or any increase in the number of grades for which the cooperative school district shall be responsible.

(j) The date of operating responsibility of the proposed cooperative school district, and a proposed program for the assumption of operating responsibility for education by the proposed cooperative school district and any school construction; which the cooperative school district shall have the power to vary by vote as circumstances may require.

(k) Any other matters, not incompatible with law, which the cooperative school district planning board may consider appropriate to include in the articles of agreement.

#### REPORT OF THE SCHOOL STUDY COMMITTEE

IV. Notwithstanding the provisions of RSA 195:9, the articles of agreement, or any amendment thereto, may provide for the donation, the sale or the transfer under a lease-purchase agreement of any school property owned by a pre-existing district to the cooperative school district, except that no lease-purchase agreement shall extend for a period of more than 20 years. The adoption of the articles of agreement or any such amendment shall be sufficient authorization for the appropriate school boards to carry out the transaction. Obligations incurred by the cooperative school district in connection with any lease-purchase agreement hereunder shall not be deemed indebtedness of the cooperative school district for the purposes of ascertaining its borrowing capacity.

V. Before final approval of a proposed articles of agreement by the planning board, it shall hold at least one public hearing thereon within the proposed cooperative school district and shall give such notice thereof as it may determine to be reasonable. An ex-

ecuted copy of the proposed articles of agreement shall be submitted by the planning board to the board, and, when the board finds that the same are in accord with the standards set forth in RSA 195:2, it shall approve the same and cause them to be submitted to the school boards of the several pre-existing districts for acceptance by the districts as provided in the following paragraph. Upon such submission, the board shall cause the approved articles of agreement to be published once in some newspaper generally circulated within the proposed cooperative school district at the expense of the state. The planning board may amend a proposed articles of agreement to conform to recommendations of the board after holding a further public hearing thereon with notice as above provided.

VI. Upon the receipt of written notice of the board's approval of the articles of agreement, the school board of each pre-existing district which is to be included in the cooperative school district shall cause the articles of agreement to be filed with the clerk of such pre-existing district and submitted to the voters of the district as soon as may reasonably be possible at an annual meeting or at a special meeting called for the purpose, the voting to be by ballot with the use of the checklist, after reasonable opportunity for debate in open meeting. The duty to call such meeting for such purpose may be enforced by the superior court in an equity proceeding commenced by any voter or taxpayer of such school district. The article in the warrant for each district meeting and the question on the ballot to be used at the meeting shall be in substantially the following form:

"Shall the school district accept the provisions of RSA 195 (as amended) providing the establishment of a cooperative school district, together with the school districts of \_\_\_\_\_ and \_\_\_\_\_ etc., in accordance with the provisions of the proposed articles of agreement filed with the school district clerk?"

YES ☐

NO ☐

If a majority of the voters present and voting in each district shall vote in the affirmative, the clerk of each pre-existing district shall forthwith send to the board a certified copy of the warrant, certificate of posting, evidence of publication if required, and minutes of the meeting in his district. If the board finds that a majority of the voters present and voting in each pre-existing district meeting have voted in favor of the establishment of the cooperative school district, it shall issue its certificate to that effect; and such certificate shall be conclusive evidence of the lawful organization and formation of the cooperative school district as of the date of its issuance.

VII. If any pre-existing district fails to vote in the affirmative on the proposed articles of agreement within 90 days after its school board receives notice of approval thereof by the board such district shall be deemed to have rejected the same. If the proposed articles of agreement fail adoption as herein required, they may be resubmitted to all or a different combination of the several pre-existing districts either in their original form or as amended by the cooperative school district planning board with the approval of the board, such articles if amended to be published once by the board as provided in the case of initial articles of agreement in paragraph V, and shall in such case be again acted upon by each district, as provided herein; but, prior to the approval thereof by the board for resubmission, the planning board shall hold one further hearing thereon as provided in paragraph V in the case of initial articles of agreement.

VIII. The board shall fix a time and place for a special meeting of the qualified voters within the cooperative school district for the purpose of organization and shall prepare the warrant for the meeting after consultation with the cooperative school district planning board. The warrant shall include articles for the selection of a school board and other necessary officers, the appropriation of money for the operation of the district, and any other items of business that require action at the organization meeting. The warrant shall be under the hand of the commissioner, in the name of the board, and the commissioner shall cause attested copies of same to be posted at least 14 days before the meeting in 3 public places in each pre-existing district and a copy of the same to be published at least one week before the date of the meeting in some newspaper generally circulated within the coopera-

tive school district. The expense of posting and publishing the warrant shall be paid by the state. The agent or agents of the commissioner who post and cause publication of the warrant shall make a return thereof, which, with the warrant, shall be made a part of the district records. The organization meeting shall have the same power and authority as an annual meeting with reference to the raising or appropriating of money.

IX. The organization meeting of a cooperative school district shall be called to order by the chairman of the cooperative school district planning board, or by the clerk-treasurer thereof, who shall serve as temporary chairman for the first-order of business which shall be the election of a moderator and of a temporary clerk, by ballot, who shall be qualified voters of the district. From and after the issuance of the certificate of formation by the board to the date of operating responsibility of the cooperative school district, such district shall have all the authority and powers of a regular school district for the purposes of incurring indebtedness, for the construction of school facilities and for such other functions as are necessary to obtain proper facilities for a complete program of education. When necessary in such interim, the school board of the cooperative school district is authorized to prepare a budget and call a special meeting of the voters of the district, which meeting shall have the same authority as an annual meeting, for the purpose of adopting the budget, making necessary appropriations, and borrowing money. Whenever the organization meeting is held on or before April 20 in any calendar year, no annual meeting need be held in such calendar year. Sums of money raised and appropriated at the organization meeting or any interim meeting prior to the first annual meeting shall be forthwith certified to the commissioner of revenue administration and the state department of education upon blanks prescribed and provided by the commissioner of revenue administration for the purpose, together with a certificate of estimated revenues, so far as known, and such other information as the commissioner of revenue administration may require. The commissioner of revenue administration shall examine such certificates and delete any appropriations which appear not made in accordance with the law, and adjust any sum which may be used as a set off against the amount appropriated when it appears to the commissioner such adjustment is in the best public interest. The commissioner of revenue administration shall certify to the state department of education the total amount of taxes to be raised for said cooperative school district and the state department of education shall determine the proportional share of said taxes to be borne by each pre-existing school district and notify the commissioner of revenue administration of its determination. Upon certification by the commissioner of revenue administration the selectmen of each town shall seasonably assess the taxes as provided by law. The selectmen shall pay over to the treasurer of the cooperative district such portion of the sums so raised as may reasonably be required according to a schedule of payments needed for the year as prepared by the treasurer and approved by the cooperative school board, but no such payment shall be greater in percentage to the total sum to be raised by one local district than that of any other local district comprising such cooperative school district.

## CONCLUSION

The greatest element of demonstrating concern for the quality of public education in grades seven through twelve is to have input into the decision making process. The most reasonable procedure for Rollinsford to potentially accomplish this is by voting for the appointment of a study committee to investigate the feasibility of the formation of a cooperative school district.

## RECOMMENDATION

That a cooperative school district planning committee be appointed immediately.

Respectfully submitted,  
Robert Brown  
Chairman

Barbara Hopkins moved that Rollinsford School Board Members be appointed to a 3-year cooperative school district planning committee, seconded by David Landry. Motion carried.

ARTICLE 7. To choose Agents, Auditors, and Committees in relation to any subject embraced in this warrant.

Motion made by Albert Labrecque to accept the motion as read, seconded by Edmund Jansen. Motion carried.

ARTICLE 8. To see if the district will authorize the School Board to make application for and to receive in the name of the district such advances, grants-in-aid, or other funds for educational purposes as may now or hereafter be forthcoming from the United States Government or any department or agency thereof.

Raymond Kilty moved to accept the Article as read, seconded by Richard Bradbury. Motion carried.

ARTICLE 9. To see if the district will support and provide transportation for students attending St. Thomas Aquinas High School in Dover.

Mr. Caouette relinquished the chair and asked Albert Labrecque, Assistant Moderator, to assume the Moderator's responsibilities. Motion made by Michael Jacobson that the question be put to a secret ballot, seconded by Richard Bradbury. The request for secret ballot was granted by the Moderator with the following explanation: a vote of yes indicated that the district will support and provide transportation for students attending St. Thomas Aquinas High School in Dover; a vote of no indicated that the district will discontinue transportation of students attending St. Thomas Aquinas High School in Dover. Results of the vote by secret ballot were:

Ayes — 50

Nayes — 83

Mr. Labrecque relinquished the chair back to Mr. Caouette.

ARTICLE 10. To see what sum of money the district will raise and appropriate for the support of schools, for salaries of school district officials and agents, and for the payment of statutory obligations of the district, and to authorize the application against said appropriation of such sums as are estimated to be received from the state foundation aid fund together with other incomes; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town.

J. Ardith Jacobson moved that the budget be accepted as printed, minus the \$13,400 for transportation of students to St. Thomas Aquinas High School in Dover (\$797,503). Richard Fogarty moved that the motion be amended and that the amount of \$797,503 be increased by \$7,448; \$6,000 to be appropriated to Account 1100 Tuition and \$1,448 to Account 2410.110 Principal's Salary. Motion seconded by Douglas Starling. Gary Bandouveres moved to amend the amendment so that the two amounts could be voted on separately, seconded by Lester Eldridge. Motion made by Albert Labrecque to move the question, seconded by Richard Bradbury. Motion carried. Results of the vote on the amendment to the first amendment to the original motion were:

Ayes — 56 that the amendment to the motion be voted on as two separate amounts

Nayes — 60

Second amendment to the first amendment to the original motion defeated. Results of the first amendment to the original motion were:

Ayes — 63

Nayes — 64

Motion made by Douglas Starling to put the question to secret ballot. Motion seconded by a show of hands of seven voters. Motion carried. Secret ballot granted by the Moderator with the following direction: a vote of yes indicated support of the first amendment to the original motion; a vote of no indicated opposition to the first amendment to the original motion. The results of the secret ballot were:

Ayes — 56

Nayes — 70

First amendment to original motion defeated. Jay Whitehouse moved that the original motion include an increase of \$1,448 bringing the total budget to \$798,951, seconded by Richard Fogarty. The Moderator refused the motion on the grounds that it referred back to



|                 |                       |
|-----------------|-----------------------|
| Susan M. Larkin | Reading Specialist    |
| Monica Berry    | School Lunch Director |
| Nancy Dionne    | Lunch Assistant       |
| Leola Rodier    | Lunch Assistant       |
| Phyllis Ross    | Lunch Assistant       |
| Ralph E. Brown  | Head Custodian        |
| Richard Knowles | Assistant Custodian   |

## REPORT OF SUPERINTENDENT'S SALARY 1983-1984

As required by Ch. 189:48 of New Hampshire Revised Statutes Annotated, Relating to Public Schools:

|                          |             |
|--------------------------|-------------|
| Total Salary             | \$41,400.00 |
| Oyster River Cooperative | 19,168.20   |
| Rollinsford              | 2,984.94    |
| Somersworth              | 19,246.86   |

## REPORT OF ASSISTANT SUPRINTENDENT'S SALARY

|                          |             |
|--------------------------|-------------|
| Total Salary             | \$31,500.00 |
| Oyster River Cooperative | 14,584.50   |
| Rollinsford              | 2,271.15    |
| Somersworth              | 14,644.35   |

## REPORT OF BUSINESS ADMINISTRATOR'S SALARY

|                          |             |
|--------------------------|-------------|
| Total Salary             | \$31,500.00 |
| Oyster River Cooperative | 14,584.50   |
| Rollinsford              | 2,271.15    |
| Somersworth              | 14,644.35   |

## ROLLINSFORD SCHOOL DISTRICT TEACHER SALARY SCHEDULE 1983-84

| STEP | BA       | BA + 15  | BA + 30  | MA       | MA + 30  |
|------|----------|----------|----------|----------|----------|
| 1    | \$10,800 | \$11,000 | \$11,200 | \$11,500 | \$11,900 |
| 2    | 11,150   | 11,350   | 11,550   | 11,850   | 12,250   |
| 3    | 11,500   | 11,700   | 11,900   | 12,200   | 12,600   |
| 4    | 11,900   | 12,100   | 12,300   | 12,600   | 13,000   |
| 5    | 12,300   | 12,500   | 12,700   | 13,000   | 13,400   |
| 6    | 12,700   | 12,900   | 13,100   | 13,400   | 13,800   |
| 7    | 13,150   | 13,350   | 13,550   | 13,850   | 14,250   |
| 8    | 13,600   | 13,800   | 14,000   | 14,300   | 14,700   |
| 9    | 14,050   | 14,250   | 14,450   | 14,750   | 15,150   |
| 10   | 14,550   | 14,750   | 14,950   | 15,250   | 15,650   |
| 11   | 15,050   | 15,250   | 15,450   | 15,750   | 16,150   |
| 12   | 15,550   | 15,750   | 15,950   | 16,250   | 16,650   |
| 13   | 16,150   | 16,350   | 16,550   | 16,850   | 17,250   |
| 14   | 16,750   | 16,950   | 17,150   | 17,450   | 17,850   |
| 15   | 17,350   | 17,550   | 17,750   | 18,050   | 18,450   |
| 16   | 17,950   | 18,150   | 18,350   | 18,650   | 19,050   |

## **ACCOUNTANT'S REPORT ON FINANCIAL PRESENTATION**

To the Members of the School Board  
Rollinsford School District  
Somersworth, New Hampshire

We have examined the combined financial statements and the combining, individual fund and account group financial statements of the Rollinsford School District as of and for the year ended June 30, 1983, as listed in the accompanying table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1B, the combined financial statements referred to above do not include financial statements of the General Fixed Asset group of accounts, which should be included to conform with generally accepted accounting principles.

In our opinion, except that omissions of the General Fixed Asset Group of accounts results in an incomplete presentation as explained in the above paragraph, the combined financial statements and the combining, individual fund and account group financial statements referred to above present fairly the financial position of the Rollinsford School District at June 30, 1983 and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The combining, individual fund and account group financial statements and supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of the Rollinsford School District. The information has been subjected to the auditing procedures applied in the examination of the combined financial statements and, in our opinion, is stated fairly in all material respects in relation to the combined financial statements taken as a whole.

December 7, 1983

Carri - Plodzik - Sanderson

## **ACCOUNTANT'S REPORT ON INTERNAL ACCOUNTING CONTROL**

To the Members of the School Board  
Rollinsford School District  
Somersworth, New Hampshire

We have examined the combined financial statements of the Rollinsford School District for the year ended June 30, 1983, and have issued our report thereon dated December 7, 1983. As part of our examination, we made a study and evaluation of the School District's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. The purpose of our study and evaluation was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the School District's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole.

The management of the Rollinsford School District is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with



management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any system of internal accounting control errors or irregularities may nevertheless occur and not be detected. Also projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weakness in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the Rollinsford School District, taken as a whole. However, our study and evaluation disclosed no condition that we believed to be a material weakness.

This report is intended solely for the use of the Rollinsford School District, State of New Hampshire and the cognizant and other federal audit agencies and should not be used for any other purpose.

December 7, 1983

Carri - Plodzick - Sanderson

### **ACCOUNTANT'S REPORT ON COMPLIANCE**

To the Members of the School Board  
Rollinsford School District  
Somersworth, New Hampshire

We have examined the combined financial statements of the Rollinsford School District as of and for the year ended June 30, 1983, and have issued our report thereon dated December 7, 1983. Our examination was made in accordance with generally accepted auditing standards, the provisions of "Standards for Audit of Governmental Organizations, Programs, Activities and Functions", promulgated by the Comptroller General, which pertain to financial and compliance audits; the Office of Management and Budget's "Major Compliance Features of Programs Administered by State and Local Governments" (the approved compliance supplement); and, except as described in the following paragraphs, provisions of Office of Management and Budget (OMB) Circular A-102, "Uniform Administrative Requirements for Grants-In-Aid to State and Local Governments", Attachment P, "Audit Requirements" and the Guidelines for Financial and Compliance Audits of Federally Assisted Programs (Guidelines), and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The reporting objectives for compliance audits contained in the Guidelines suggest an examination of all transactions for compliance purposes, as opposed to the selective testing required by Attachment P; therefore, we have followed the reporting objectives of Attachment P. In addition, the Guidelines do not provide sufficient guidance for determining the representative number of charges to be examined and performing the procedures to ascertain compliance. Accordingly, we utilized other materials as supplements in those areas.

Attachment P requires that the examination include a determination of whether the Federal financial reports (including financial status reports, cash reports, and claims for advances and reimbursements) prepared by the Rollinsford School District contain accurate and reliable financial data. We have been informed that OMB interprets the phrase "accurate and reliable financial data" to mean that the Federal financial reports present the underlying financial data of the grants within limits that are reasonable and practicable to attain under the circumstances.

In our opinion, except for the matters that might have come to our attention had our examination encompassed the provisions of the Guidelines referred to in the second pre-

ceding paragraph, for the tested operations and records, the Rollinsford School District complied with the material terms and conditions of its Federal Grants, contracts and agreements, and the tested Federal financial reports present the underlying financial data of the grants within the limits described in the preceding paragraph. Further, based upon our examination and the procedures referred to above and except for the matters that might have come to our attention had our examination encompassed the provisions of the Guidelines referred to in the second preceding paragraph, nothing came to our attention to indicate that the Rollinsford School District had not complied with the compliance matters referred to above, and the Federal financial reports do not present the underlying financial data of the grants within the limits described in the preceding paragraph.

This report is intended solely for the use of the Rollinsford School District and the cognizant audit agency and should not be used for any other purpose.

December 7, 1983

Carri - Plodzick - Sanderson

# BIRTHS REGISTERED IN THE TOWN OF ROLLINSFORD — 1983

| Date of Birth | Place of Birth | Name of Child                | Name of Father               | Maiden Name of Mother |
|---------------|----------------|------------------------------|------------------------------|-----------------------|
| 3/30/83       | Dover          | Ryan Paul Rouillard          | Paul Joseph Rouillard        | Maria D. Theodore     |
| 4/20/83       | Dover          | Amy Marie Arsenault          | Richard Gene Arsenault       | Darlene E. Menter     |
| 4/20/83       | Dover          | Ryan Eugene Arsenault        | Richard Gene Arsenault       | Darlene E. Menter     |
| 4/23/83       | Dover          | Elene Jennifer Lampros       | John Charles Lampros         | Sharon A. Rice        |
| 4/26/83       | Dover          | Jason Timothy Sprague        | Timothy Robert Sprague       | Cheryl A. LePage      |
| 5/05/83       | Rochester      | Jamie Lyn Bertrand           | Gerard Robert Bertrand       | Julie A. Ellis        |
| 5/07/83       | Dover          | Kristen Rene Kean            | Rodney Allen Kean            | Jennifer Grey         |
| 6/07/83       | Portsmouth     | Nathan Richard West          | Richard Francis West, Jr.    | Joan F. Scanlon       |
| 6/07/83       | Portsmouth     | Joseph Thomas Malerba        | Frank Thomas Malerba         | Colette M. Fath       |
| 6/13/83       | Dover          | Kevin Thomas Cleary          | Robert Harold Cleary         | Brenda L. Mondani     |
| 6/15/83       | Rochester      | Stephanie Ann Locke          | Arthur Robert Locke          | Martha J. Brookings   |
| 6/15/83       | Dover          | Travis Dylan Torgersen       | Robert Joseph Torgersen      | Donna B. Stickle      |
| 7/03/83       | Dover          | Turnbull                     | William Everett Turnbull     | Charlene K. Parrish   |
| 7/06/83       | Rochester      | Ryan David Stevens           | David Spencer Stevens, Jr.   | Kathy M. Therrien     |
| 7/19/83       | Dover          | Emily Kate Dolan             | Michael Joseph Dolan, Jr.    | Carol A. Croteau      |
| 7/25/83       | Dover          | Adam John Turcotte           | Stephen John Turcotte        | Paula A. Fenton       |
| 7/26/83       | Dover          | Richard Benjamin Maddix      | Roger Benjamin Maddix, Jr.   | Diane M. Roberge      |
| 7/28/83       | Dover          | Caitlin Ashley O'Connor      | James Regis Kieran O'Connor  | Theresa M. Scribner   |
| 8/04/83       | Portsmouth     | Stephanie Elizabeth Fedonick | Randal Philip Fedonick       | Deobrah A. Grant      |
| 8/08/83       | Dover          | Magan-Joanne Lovejoy Amy     | Thomas Charles Amy           | Ellen-Joanne V. Blake |
| 8/16/83       | Rochester      | Jennifer Lynn LaBranche      | Richard Henry LaBranche, Jr. | Leslie J. Bragdon     |
| 8/18/83       | Dover          | Tara Marie Cushman           | James Thomas Cushman         | Linda R. Thompson     |
| 9/10/83       | Dover          | Sonyalynn Marie Irving       | Kim Ellory Irving            | Jenny L. Scribner     |
| 10/06/83      | Dover          | Elizabeth Mary Allen         | James Christopher Allen      | Karen L. Elwell       |
| 10/21/83      | Dover          | Shannon Melissa Sloat        | Steven Brian Sloat           | Kathy D. Adams        |
| 10/23/83      | Portsmouth     | Jillian Ann Lepage           | Robert Paul Lepage           | Arlene Anderson       |
| 10/28/83      | Dover          | Lezabeth Aubrey Cocarus      | Craig Timothy Cocarus        | Sara E. Brown         |
| 11/08/83      | Dover          | Amanda Marie Robinson        | John Melnot Robinson         | Joanne Moscato        |
| 12/12/83      | Dover          | Nicholas Loenard Diagle      | Leonard Raymond Daigle       | Amanda J. Norton      |

# MARRIAGES REGISTERED IN THE TOWN OF ROLLINSFORD — 1983

| Date    | Name & Surname<br>Groom & Bride             | Place of<br>Marriage | Residence<br>of Each       | Place of Birth<br>of Each       | By Whom Married         |
|---------|---|----------------------|----------------------------|---------------------------------|-------------------------|
| 2/13/83 | Nicholas Dagonas<br>Alma Midyan             | Somersworth          | Rollinsford<br>Rollinsford | New York<br>Israel              | Rev. Lorraine Darling   |
| 2/13/83 | William J. Foxlow, III<br>Kristli L. Ropars | Dover                | Rollinsford<br>Dover       | New Hampshire<br>Maine          | Charles A. Crocco       |
| 2/26/83 | Stephen J. Turcotte<br>Paula A. Fenton      | Dover                | Rollinsford<br>Dover       | California<br>Maine             | Rev. Arthur O. Houde    |
| 5/14/83 | Joseph R. Hurd<br>Penny A. Menard           | Rollinsford          | Berwick<br>Berwick         | Maine<br>New Hampshire          | L. Stewart Landry       |
| 5/15/83 | Earl F. Pace<br>Lorraine C. DuVall          | Portsmouth           | Portsmouth<br>Rollinsford  | New Hampshire<br>England        | Rev. John C. Lombard    |
| 5/25/83 | Paul J. Anthony<br>Sheila L. Dobie          | Rollinsford          | Rollinsford<br>Rollinsford | North Carolina<br>Massachusetts | L. Stewart Landry       |
| 6/04/83 | Edward C. Scanlon<br>Lynn Ann Matyas        | Somersworth          | Bristol<br>Dover           | Massachusetts<br>Nebraska       | Rev. C. Peter Dumont    |
| 7/09/83 | John G. Nossiff, Jr.<br>Tracy A. Keefe      | Dover                | Rollinsford<br>Rollinsford | New Hampshire<br>New Hampshire  | Rev. Thomas F. Coover   |
| 7/02/83 | Robert M. Marcotte<br>Doris E. McGurran     | Rollinsford          | Rollinsford<br>Rollinsford | New Hampshire<br>Massachusetts  | Raymond J. Faucher      |
| 7/09/83 | Kenneth P. Osbon<br>Dianne M. Gauvin        | Dover                | Rollinsford<br>Dover       | New Hampshire<br>New Hampshire  | Rev. Arthur O. Houde    |
| 7/16/83 | John A. Adams<br>Claire C. Robidas          | Somersworth          | Rollinsford<br>Rollinsford | New Hampshire<br>New Hampshire  | Rev. C. Peter Dumont    |
| 7/26/83 | Michael J. Scipione<br>Susanne I. Cassidy   | Rollinsford          | Boston<br>Worcester        | Massachusetts<br>Connecticut    | James P. Valley         |
| 8/27/83 | Richard N. Merrill<br>Candace E. Goddard    | Somersworth          | Rollinsford<br>Somersworth | New Hampshire<br>New Hampshire  | Rev. Gerald R. Dunn     |
| 8/31/83 | Harold A. Baker, Sr.<br>Jane B. Perrow      | Rochester            | Rollinsford<br>Rollinsford | New York<br>Canada              | Charles W. Grassie, Jr. |

| Date     | Name & Surname<br>Groom & Bride                                  | Place of<br>Marriage | Residence<br>of Each       | Place of Birth<br>of Each           | By Whom Married        |
|----------|--|----------------------|----------------------------|-------------------------------------|------------------------|
| 9/10/83  | Gary L. Caron  | Somersworth          | Rollinsford                | New Hampshire                       | James P. McLin         |
| 9/10/83  | Barbara L. Labrecque<br>Jurgen H. Dierks                         | New Castle           | Rollinsford<br>Farmingdale | New Hampshire<br>West Germany       | Pastor J. Donald Silva |
| 9/24/83  | Leslie S. Grommet<br>Bradley J. Richards                         | Rollinsford          | Rollinsford                | Georgia                             | Rev. Harvey W. Lamothe |
| 9/23/83  | Rebecca L. Thompson<br>Jeffrey E. Scott                          | Dover                | Rollinsford<br>Newington   | Massachusetts<br>Maine              | Carol E. Salava        |
| 11/19/83 | Cynthia A. Ashworth<br>David J. Torr                             | Dover                | Rollinsford                | Connecticut                         | James M. McLin         |
| 12/06/83 | Page M. Nadeau<br>Paul F. Ayer, Jr.                              | Rollinsford          | Rollinsford                | New Hampshire                       | L. Stewart Landry      |
| 12/22/83 | Lorraine T. Hodgson<br>Phillip Harve Favet<br>Cynthia A. Cumming | Portsmouth           | Rollinsford<br>Rollinsford | New Hampshire<br>France<br>New York | Gerald Taube           |

## DEATHS REGISTERED IN THE TOWN OF ROLLINSFORD — 1983

| Date     | Name of Deceased        | Age    | Death       | Place of<br>Name of Father | Maiden Name<br>of Mother |
|----------|-------------------------|--------|-------------|----------------------------|--------------------------|
| 1/11/83  | Roger M. Doe            | 72     | Dover       | Judge Robert Doe           | Abbie Thompson           |
| 1/18/83  | Agnes M. Rickard        | 74     | Rochester   | Marcel Guimond             | Sylvia Bibineau          |
| 5/09/83  | Lewis Wilbur Hatfield   | 69     | Rollinsford | Percy W. Hatfield          | Lulie Elsie Cole         |
| 5/11/83  | Sybil A. Grant          | 77     | Dover       | Squarebriggs               | Priscilla                |
| 5/27/83  | Daniel J. Matthews      | 79     | Rollinsford | Thomas F. Matthews         | Margaret Crannan         |
| 7/16/83  | Leslie Earl Norton, Jr. | 57     | Rochester   | Leslie Earl Norton, Sr.    | Marjorie W. Lunt         |
| 9/17/83  | Charles J. Angelopoulos | 62     | Dover       | John Angelopoulos          | Julia Petropoulos        |
| 9/24/83  | Louise May Young        | 81     | Dover       | Thomas F. Foye             | Lena M. Mathews          |
| 11/07/83 | Elizabeth J. Richard    | 2      | Rollinsford | Albert Richard             | Rhonda                   |
| 11/09/83 | Lawrence D. Lover       | 61     | Dover       | Fred A. Lover              | Nellie May Downs         |
| 11/15/83 | George W. Hamel, Jr.    | 74     | Dover       | George W. Hamel, Sr.       | Albertine Labrecque      |
| 11/21/83 | Ryan D. Stevens         | 4 mos. | Dover       | David S. Stevens, Jr.      | Kathy M. Therrien        |
| 11/25/83 | Edward Peter Garrett    | 71     | Rollinsford | Benjamin Garrett           | Olida Sylvain            |

# MINUTES OF ANNUAL TOWN MEETING

## ROLLINSFORD, NEW HAMPSHIRE

### March 8, 1983

STATE OF NEW HAMPSHIRE, STRAFFORD SS:

The meeting was called to order on March 8, 1983 at 8:15 p.m. The Moderator, Joseph Caouette, established the rules for the meeting. At this time, the Moderator gave the results of:

#### ARTICLE I

To bring in your ballots for:

One (1) Selectmen and Overseer of the Poor for three (3) years.

|                 |     |                 |
|-----------------|-----|-----------------|
| Joseph R. Lauze | 232 | Votes - Elected |
| Kathleen Ellis  | 127 | "               |
| Grace L. Joncas | 1   | "               |
| Roger Lepage    | 1   | "               |

Town Clerk for one (1) year:

|                   |     |                 |
|-------------------|-----|-----------------|
| Elaine A. Roberge | 345 | Votes - Elected |
| Louise Dodier     | 1   | "               |
| Mary Tucker       | 1   | "               |
| Nancy Roberge     | 1   | "               |
| Mary Berry        | 1   | "               |

Town Treasurer for one (1) year:

|                 |     |                 |
|-----------------|-----|-----------------|
| Gerald Boothby  | 330 | Votes - Elected |
| Clement Michaud | 2   | "               |
| Rick Sands      | 1   | "               |
| Bambi Goodwin   | 1   | "               |
| Denis Hamel     | 1   | "               |
| Charles Dionne  | 1   | "               |
| Joseph Porter   | 1   | "               |
| Robert Vaughan  | 1   | "               |

Fire chief for one (1) year:

|                |     |                 |
|----------------|-----|-----------------|
| Ronald Brown   | 309 | Votes - Elected |
| Arthur Osbon   | 9   | "               |
| Kenneth Bolduc | 9   | "               |
| Gary Caron     | 6   | "               |
| Robert Osborne | 1   | "               |
| Paul Berry     | 1   | "               |
| Frank Lowell   | 1   | "               |
| John Lesniak   | 1   | "               |
| Gerry Berry    | 1   | "               |

Three (3) Members of the Budget Committee for three (3) years:

|                    |     |                 |
|--------------------|-----|-----------------|
| Albert O. Viel     | 254 | Votes - Elected |
| Clement A. Michaud | 221 | Votes - Elected |
| Kenneth Bolduc     | 130 | Votes - Elected |
| Lawrence Larkin    | 96  | "               |
| Charles Dionne     | 90  | "               |
| Christina Reishus  | 85  | "               |
| Harold Foss        | 3   | "               |
| Albert Dionne      | 1   | "               |
| Jerry Anderson     | 1   | "               |
| Joseph Porter      | 1   | "               |
| Paul Joncas        | 1   | "               |

|  |     |                 |
|--|-----|-----------------|
| Gerald Boothby   | 1   | Vote            |
| George Hamel   | 1   | "               |
| Paul Hanson  | 1   | "               |
| One Trustee of Trust Funds for three (3) years:                |     |                 |
| Eugene J. Berube   | 340 | Votes - Elected |
| Robert Vaughan   | 1   | "               |
| One Trustee of Rollinsford Library Trusts for three (3) years: |     |                 |
| John J. Sorice   | 307 | Votes - Elected |
| Kathleen McAllister Vaughan                                    | 2   | "               |
| Mrs. George Emerson  | 1   | "               |

## ARTICLE II

Are you in favor of adopting the provisions of RSA 72:43-f for the adjusted elderly exemptions from property?

These statutes provide for the following exemptions, based on assessed value, for qualified taxpayers: for a person 65 years of age up to 75 years, \$10,000; for a person 75 years of age up to 80 years, \$15,000; for a person 80 years of age or older, \$20,000.

To qualify the person must have been a New Hampshire resident for at least 5 years; own the real estate individually or jointly, or if the real estate is owned by his spouse, they must have been married for a least 5 years. In addition, the taxpayer must have a net income of less than \$10,000 if married, a combined net income of less than \$12,000 and own net assets of \$30,000 or less; excluding the value of the people's residence.

Results:                      Yes - 191 votes                      No - 137 votes

Article II passed.

## ARTICLE III

To choose all other necessary Town Officers for the ensuing year.

Surveyors of Wood and Lumber:

Ovid Viel moved that all surveyors from the past year be re-elected. The motion was seconded by Edward McCann.

Vote was in the affirmative; and the Clerk was directed to cast a ballot for Albert England, Edward Glovinski, Paul Hanson, Basil Mitchell, Joseph Porter and Albert Viel.

All re-elected.

At this point in time a motion was made by Ovid Viel seconded by Eugene Berube, to postpone the remainder of the election until further on during the meeting.

Motion was put to a vote and passed.

## ARTICLE IV

To see if the Town will vote to authorize withdrawal from the Revenue Sharing Fund established under the provision of the State and Local Assistance Act of 1972, for use as set off against budget appropriations in the amount indicated; and to further authorize Selectmen to make a pro-rata reductions in the amounts if estimated entitlements are reduced or take any other action hereof.

| APPROPRIATIONS           | ESTIMATED AMOUNT |
|--------------------------|------------------|
| Police Department .....  | \$ 9,000.00      |
| Highway Department ..... | 6,000.00         |
| Fire Department .....    | <u>5,000.00</u>  |
|                          | \$20,000.00      |

Motion was made by Armand Laliberte, seconded by Lester Eldridge, to accept the article as read. The vote was taken; results affirmative.

## ARTICLE V

To see if the Town will appropriate the sum of \$10,000 for the Town Equipment Fund.

(fund balance on Dec. 31, 1982 - \$29,973.39)

Motion was made by Richard Bradbury, seconded by Ovid Viel, to accept the article as read. The vote was taken; results in the affirmative.

#### ARTICLE VI

To see if the Town will appropriate the sum of \$6,000. to purchase a microcomputer and software.

Motion was made by Armand Laliberte, seconded by Edward McCann, to accept the article as read. Discussion followed. Edmund Jansen supplied the body with general information regarding its word processing capabilities. This computer would be used by three departments, when completely phased in, and would eliminate the hiring of more personnel for clerical work.

A motion was made by Robert Vaughan, to amend the article to include the stipulation that the computer and software be assembled in the United States of America. This motion was seconded by L. Stewart Landry.

The vote was taken to ammend this article. Amendment defeated.

Next the vote was taken on the article. Article VI was passed in the affirmative.

At this point of the meeting, the moderator directed the meeting back to ARTICLE III.

To choose all other necessary Town Officers for the ensuing year.

#### Parks & Playgrounds:

Ovid Viel nominated Edward Glovinski, seconded by Richard Bradbury. The Clerk was directed to cast one ballot for Mr. Glovinski. The vote was taken. Edward Glovinski Elected.

#### Fence Viewer:

Ovid Viel nominated Paul Janetos, seconded by Paul Hanson. The clerk was directed to cast one ballot for Mr. Janetos. The vote was taken; Mr. Janetos elected.

#### Tree Warden:

Edward McCann nominated Paul Hanson, seconded by Ovid Viel. Kathleen Vaughan nominated Ralph Phipps, seconded by Barbara Hopkins. The moderator entertained a motion that the vote be taken by a showing of hands. Motion was made by Richard Bradbury, seconded by Denise Whitehouse, that the election be held by a showing of hands. Motion was passed in the affirmative.

The election was held. Results: Paul Hanson 63 votes. Ralph Phipps 38 votes. Paul Hanson elected.

#### ARTICLE VII

To see if the Town will appropriate the sum of \$2,000. to purchase a copier.

Mr. Morrisette moved that the article be accepted as read, seconded by Robert Tous-saint. Discussion followed. The vote was taken. Article VII passed in the affirmative.

#### ARTICLE VII

To see if the Town will appropriate the sum of \$30,000. to continue its road reconstruction program, Phase V.

L. Stewart Landry moved to accept the article as read, seconded by Michael Jacobson. The vote was taken. Results, affirmative.

#### ARTICLE IX

To see if the Town will vote to appropriate the amount of \$1,700. to the Rollinsford Summer Recreation program, to be expended as follows: Director \$600, Supplies \$100., Transportation \$600, Aides (2) \$300, Equipment \$100. (by PETITION)

Pheobe Colprit moved that the article be accepted as read, seconded by Nancy Roberge. Discussion followed.



Motion was made by Barbara Hopkins, seconded by Louis Trundy, that a committee be appointed to oversee the expenditures of these funds. Approval of this request would amend Article IX. The vote to amend the article was made. Results; affirmative.

Next the moderator asked for the vote on Article IX. The vote was taken. Results; affirmative.

#### ARTICLE X

To see if the Town will accept the Budget as submitted by the Budget Committee.

Motion was made by Lester Eldridge, seconded by Edward McCann, to accept the article as read. The moderator quoted the new bottom line budget figure to be \$419,234.25. The new figure includes the increase made by the passing of Article IX.

The vote was taken. Results; affirmative.

#### ARTICLE XI

To see if the Town will authorize the Selectmen to borrow money in anticipation of taxes.

Motion was made by Jay Whitehouse, seconded by A. Grant, to accept the article as read. The vote was taken. Results; affirmative.

#### ARTICLE XII

To see if the Town will vote to change the street named "Foundry Street" to "Legion Drive" (by PETITION)

Motion was made by Paul Joncas, seconded by Ardith Jacobson, to accept the article as read. Joseph Lauze moved that the article be amended by inserting the word "American" in front of the word "Legion", seconded by Robert Toussaint. Discussion followed. The fact that the name of the street represents history of a foundry, no longer in existence, was brought up by some towns people. The vote for the amendment was put to the people, by a showing of hands. Results of the amendment Yes - 53, No - 14, Amendment passed.

Next the moderator asked for the vote on the amended article. The vote was also taken by a showing of hands. Yes - 31, No - 65, Article defeated.

#### ARTICLE XIII

To see if the Town will vote to go on record in support of immediate action by the Federal Government to control and reduce acid rain which is harmful to the environment economy of Rollinsford and to the health and welfare of the people of Rollinsford. (by PETITION)

Motion was made by Paul Hanson, seconded by Robert Vaughan, to accept the article as read. Mr. Hanson gave an explanation of the acid rain threat. The vote was taken. The article was passed in the affirmative.

#### ARTICLE XIV

To see if the Town will authorize the Selectmen to administer or dispose of any Real Estate that has been or may be acquired through Tax Collector's Deeds.

Motion to accept the article as read was made by Richard Bradbury, seconded by Robert Weston. The vote was taken, and the article was passed in the affirmative.

#### ARTICLE XV

To transact any other business that may legally come before this meeting. The moderator recognized Paul Hanson. Mr. Hanson presented Fred Green with a check for the Civic Pride Fund in the amount of \$100. The check was given on behalf of the Salmon Falls River Fish and Game Club.

The moderator mentioned that the people of the town were pleased to see Fred Green up and around after his lengthy recovery from a broken limb, acquired while rescuing children in a moving van with no driver.

Mr. Robert Vaughan was recognized. He asked the towns people if they would prefer to have the town named Salmon Falls, rather than its present name of Rollinsford. He gave a brief history of how the name came about.

After some discussion, there was no definite answer to his question.

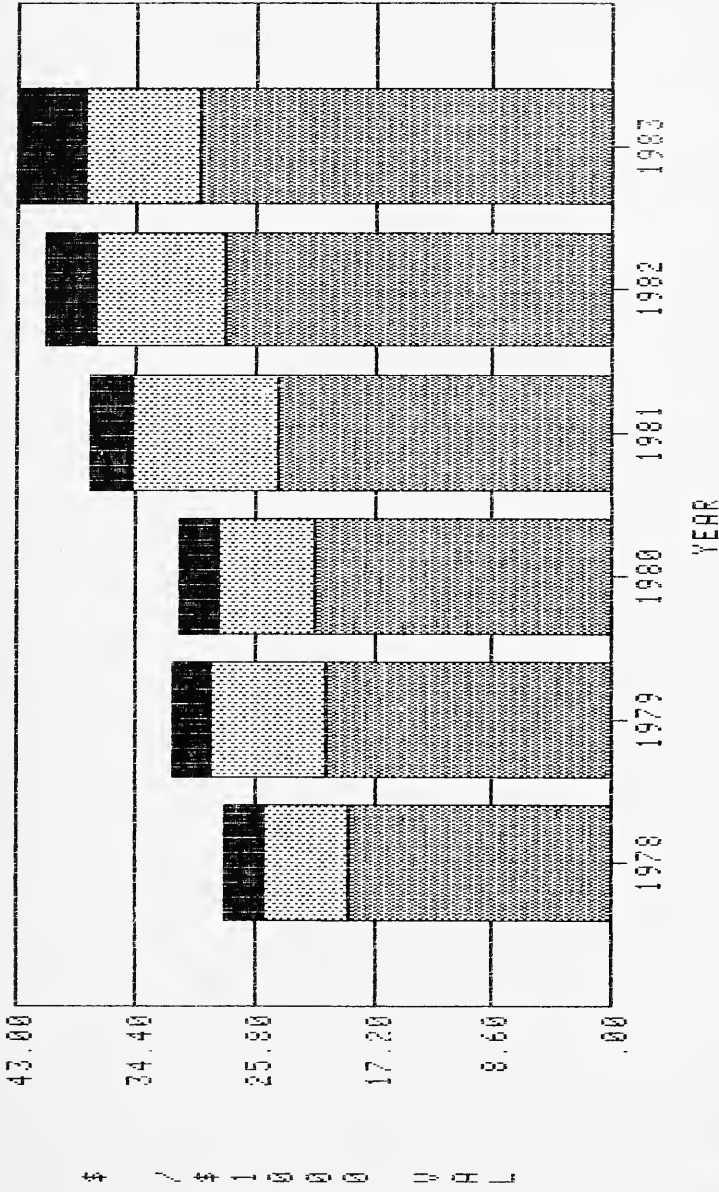
The moderator was commended by Mrs. Barbara Hopkins, for choosing women tellers during this years town meeting.

Meeting adjourned at 10:26 p.m.

Given under our hands and seal this 16th day of March 1983.

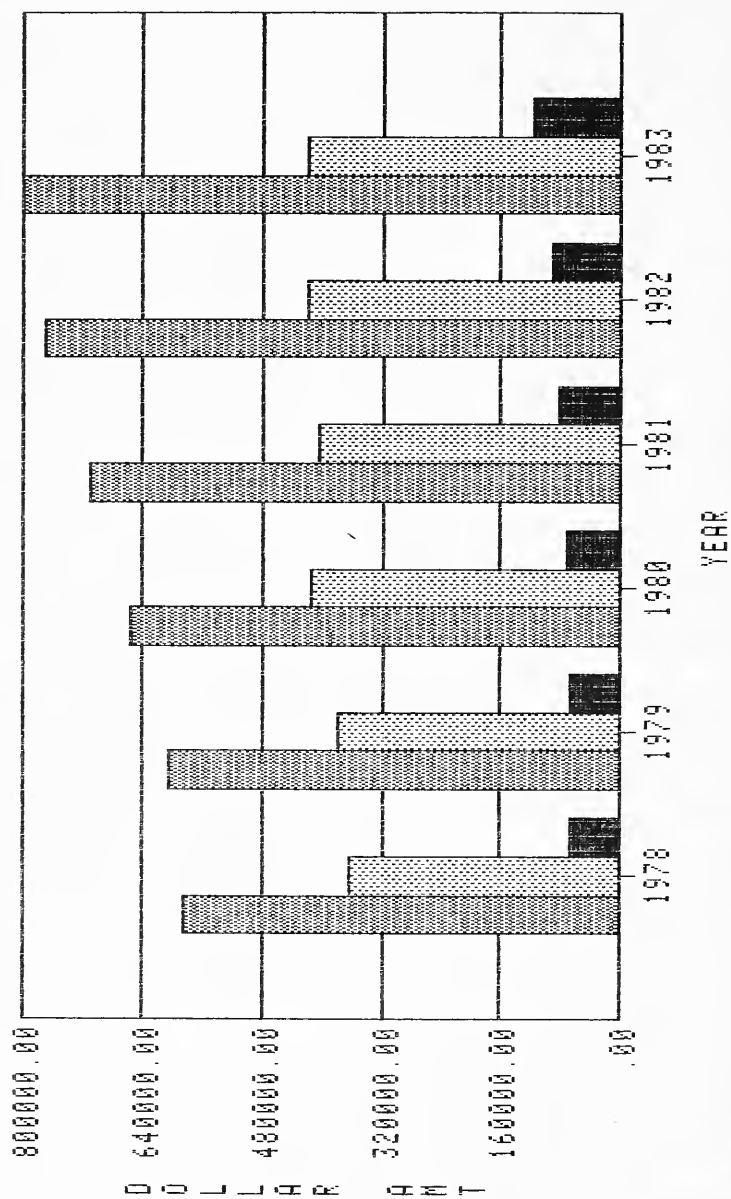
Grace L. Joncas  
Edmund F. Jansen, Jr.  
Joseph R. Lauze  
Selectmen Town of Rollinsford

A true copy attest:  
Grace L. Joncas  
Edmund F. Jansen, Jr.  
Joseph R. Lauze



COUNTY  
TOWN  
SCHOOL

TAX RATE- SCHOOL, TOWN & COUNTY - ROLLINSFORD

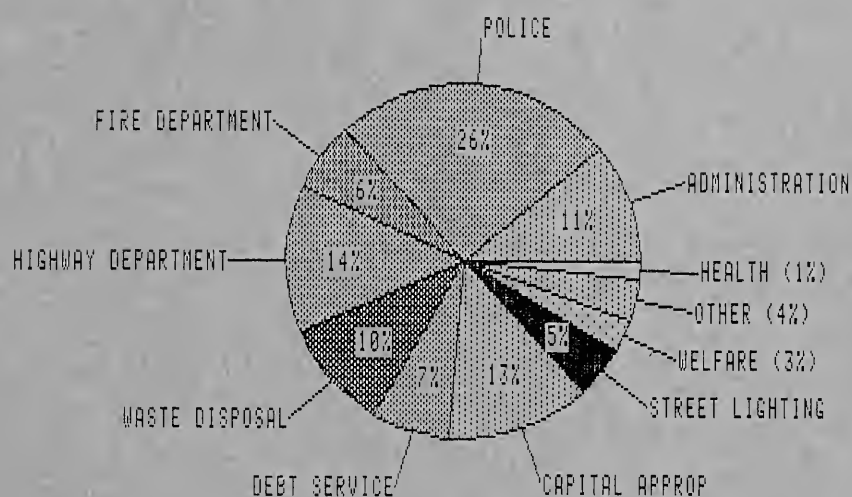


APPROPRIATIONS IN ROLLINSFORD FOR SCHOOL, TOWN, COUNTY

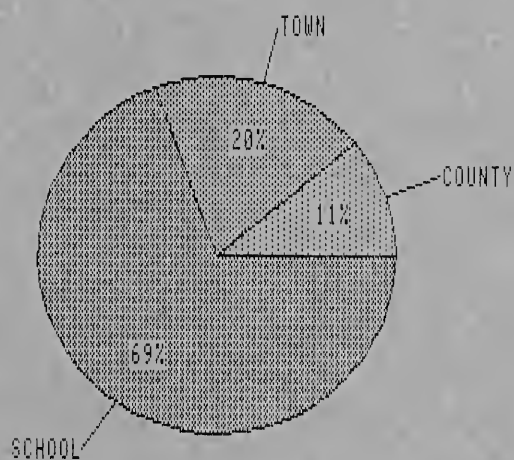




# DISTRIBUTION OF PROPOSED TOWN EXPENDITURES FOR 1984



## DISTRIBUTION OF 1983 PROPERTY TAXES IN ROLLINSFORD



ROLLINSFORD LAND IN CURRENT USE VALUATION FOR PROPERTY TAXES

